

Mail Stop 3561

July 15, 2009

John W. McReynolds, President and Chief Financial Officer  
Energy Transfer Equity, L.P.  
3738 Oak Lawn Avenue  
Dallas, Texas 75219

Kelcy L. Warren, Chief Executive Officer  
Energy Transfer Partners, L.P.  
3738 Oak Lawn Avenue  
Dallas, Texas 75219

**Re: Energy Transfer Equity, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
File No. 1-32740**

**Energy Transfer Partners, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
File No. 1-11727**

Messrs. McReynolds and Warren:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director