



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 13, 2017

John W. McReynolds  
President  
Energy Transfer Equity, L.P.  
8111 Westchester Drive, Suite 600  
Dallas, Texas 75225

**Re: Energy Transfer Equity, L.P.  
Registration Statement on Form S-3  
Filed February 8, 2017  
File No. 333-215969**

Dear Mr. McReynolds:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Charlie Guidry, Staff Attorney, at 202-551-3621 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: William N. Finnegan IV, Esq.