



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

DIVISION OF  
CORPORATION FINANCE

October 24, 2019

Thomas Long  
Chief Financial Officer  
Energy Transfer LP  
8111 Westchester Drive, Suite 600  
Dallas, Texas 75225

**Re: Energy Transfer LP**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 22, 2019**  
**File No. 001-32740**

Dear Mr. Long:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services