



DIVISION OF
CORPORATION FINANCE

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

June 8, 2017

Via E-Mail

G. Michael O'Leary, Esq.
Andrews Kurth Kenyon LLP
600 Travis Street
Suite 4200
Houston, TX 77002

**Re: PennTex Midstream Partners, LP
Amended Schedule 13E-3 filed by Energy Transfer Partners, L.P.
Filed June 2, 2017
File No. 005-88873**

**Amended Schedule TO filed by Energy Transfer Partners, L.P.
Filed June 2, 2017
File No. 005-88873**

**Schedule 13D
Filed November 14, 2016, as amended March 23, 2017
Filed by PennTex Midstream Partners, LLC, Energy Transfer Partners,
L.P., Energy Transfer Partners GP, L.P., Energy Transfer Partners,
L.L.C., Energy Transfer Equity, L.P., LE GP, LLC and Kelcy L. Warren
File No. 005-88873**

Dear Mr. O'Leary:

We have reviewed your filings and have the following comments.

Offer Document

Sources and Amount of Funds, page 33

1. We reissue prior comment 9, in which we requested additional disclosure, as required by Item 1007(d) of Regulation M-A.

Schedule 13D

2. Refer to the disclosure in the first paragraph of page 7 in the Schedule 14D-9 filed by PennTex Midstream. Please tell us why you did not amend your Schedule 13D promptly

G. Michael O'Leary, Esq.
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after May 1, 2017, when Mr. Warren placed a call to Mr. Walker indicating that "it may be the appropriate time to fully consolidate the Partnership with ETF." The call appears to render the then-current Item 4 disclosure no longer materially accurate.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions