
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**



**FORM SD
SPECIALIZED DISCLOSURE REPORT
ENERGY TRANSFER LP**
(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of incorporation or organization)

1-32740
(Commission File Number)

30-0108820
(I.R.S. Employer Identification No.)

8111 Westchester Drive, Suite 600, Dallas, Texas 75225
(Address of principal executive offices) (zip code)

Dylan A. Bramhall (214) 981-0700
(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this Form is being submitted, and provide the period to which the information in this Form applies:

☐ Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2025.

☒ Rule 13q-1 under the Securities Exchange Act (17 CFR 240.13q-1) for the fiscal year ended December 31, 2025.

Item 2.01. Resource Extraction Issuer Disclosure and Report

Disclosure of Payments by Resource Extraction Issuers

Pursuant to Rule 13q-1 of the Securities Exchange Act of 1934, as amended, Energy Transfer LP (the “Registrant”) is submitting the specified payment disclosure required by Form SD as Exhibit 99.1 to this Specialized Disclosure Report on Form SD.

Item 3.01. Exhibits

<u>Exhibit Number</u>	<u>Description of the Exhibit</u>
2.01 INS	XBRL Instance Document
2.01 SCH	XBRL Taxonomy Extension Schema Document
99.1	Resource Extraction Payment Report as required by Item 2.01 of this Form SD

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ENERGY TRANSFER LP

By: LE GP, LLC, its general partner

Date: September 24, 2026

/s/ Dylan A. Bramhall
Dylan A. Bramhall
Executive Vice President &
Group Chief Financial Officer

Disclosure of Payments by Resource Extraction Issuer

Introductory note: The payment information disclosed below is reported at the entity level in accordance with paragraph (4) of the instructions to Item 2.01.

The type and total amount of such payments, by payment type listed in paragraph (d)(9)(iii) of Item 2.01 of Form SD, made for each project of the resource extraction issuer relating to the commercial development of oil, natural gas, or minerals	Total amount: \$62,000,000 Payment Type: Federal income taxes paid at the entity level to the U.S. federal government. The total amount includes taxes paid by consolidated subsidiaries that derive a portion of their income from “commercial development of oil, natural gas, or minerals” as defined in Rule 13q-1 of the Securities Exchange Act; the amount reported represents the total income taxes paid by such subsidiaries; therefore, the total amount includes taxes on income derived from activities other than “commercial development of oil, natural gas, or minerals.”
The type and total amount of such payments, by payment type listed in paragraph (d)(9)(iii) of Item 2.01 of Form SD, for all projects made to each government	See above
The total amounts of the payments, by payment type listed in paragraph (d)(9)(iii) of Item 2.01 of Form SD	See above
The currency used to make the payments	U.S. dollars
The fiscal year in which the payments were made	Year ended December 31, 2025
The governments (including any foreign government or the Federal Government) that received the payments and the country in which each such government is located	U.S. federal government
The particular resource that is the subject of commercial development	Oil and natural gas
The method of extraction used in the project	Wells