

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

February 27, 2003
Date of Report (Date of earliest event reported)

ENERGY, L.P.
(Exact name of Registrant as specified in its charter)

Delaware	0-32453	43-1918951
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

2 Brush Creek Boulevard, Suite 200
Kansas City, MO 64112
(Address of principal executive offices)

(816) 842-8181
(Registrant's telephone number, including area code)

Item 5. Other Events

We are filing the balance sheet of Inergy GP, LLC as of September 30, 2002, which is filed as Exhibit 99.2 to this Form 8-K, together with the auditor's report thereon dated November 15, 2002, which is filed as Exhibit 99.1 to this Form 8-K, each of which is incorporated by reference herein. Inergy GP, LLC is the managing general partner of Inergy, L.P.

Additionally, we have included as an exhibit to this report an auditors' consent to the incorporation by reference of this report in previously filed registration statements.

Item 7. Financial Statements and Exhibits.

(c) Exhibits.

- 23.1 Consent of Independent Auditors, dated February 27, 2003
- 99.1 Auditor's Report dated November 15, 2002 on the Balance Sheet of Inergy GP, LLC as of September 30, 2002
- 99.2 Balance Sheet of Inergy GP, LLC as of September 30, 2002

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.

INERGY, L.P.

By: INERGY GP, LLC,
Its Managing General Partner

Date: February 27, 2003

By: /s/ R. Brooks Sherman Jr.

R. Brooks Sherman Jr.
Senior Vice President and Chief Financial
Officer
(Principal Financial and Accounting Officer)

Exhibit Index

Exhibit Number -----	Description -----
23.1	Consent of Independent Auditors, dated February 27, 2003
99.1	Auditor's Report dated November 15, 2002 on the Balance Sheet of Inergy GP, LLC as of September 30, 2002
99.2	Balance Sheet of Inergy GP, LLC as of September 30, 2002

Consent of Independent Auditors

We consent to the incorporation by reference in the Registration Statements (Form S-3 No. 333-101165 and No. 333-100023) of Inergy, L.P. and in the related Prospectuses of our report dated November 15, 2002, with respect to the balance sheet of Inergy GP, LLC included in this Current Report on Form 8-K.

/s/ Ernst & Young LLP

Kansas City, Missouri
February 27, 2003

Report of Independent Auditors

The Board of Directors
Inergy Partners, LLC

We have audited the accompanying balance sheet of Inergy GP, LLC as of September 30, 2002. This balance sheet is the responsibility of Inergy Partners, LLC's management. Our responsibility is to express an opinion on this balance sheet based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the balance sheet is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the balance sheet. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall balance sheet presentation. We believe that our audit of the balance sheet provides a reasonable basis for our opinion.

In our opinion, the balance sheet referred to above presents fairly, in all material respects, the financial position of Inergy GP, LLC at September 30, 2002, in conformity with accounting principles generally accepted in the United States.

/s/ ERNST & YOUNG LLP

Kansas City, Missouri
November 15, 2002

INERGY GP, LLC

BALANCE SHEET

September 30,
2002

ASSETS

Current assets:
Cash

\$1,000

Total assets

\$1,000
=====

OWNER'S EQUITY

Owner's equity

\$1,000

Total owner's equity

\$1,000
=====

See accompanying note.

INERGY GP, LLC

NOTE TO BALANCE SHEET

1. Nature of Operations

Inergy GP, LLC is a Delaware limited liability company formed on March 2, 2001 to become the managing general partner of Inergy Partners, L.P. Inergy GP, LLC is a wholly-owned subsidiary of Inergy Holdings, LLC. Inergy GP, LLC owns a non-economic managing general partner interest in Inergy, L.P.

On March 2, 2001, Inergy Holdings, LLC contributed \$1,000 to Inergy GP, LLC in exchange for a 100% ownership interest.

On March 7, 2001, Inergy GP, LLC received a managing general partner interest in Inergy, L.P. There have been no other transactions involving Inergy GP, LLC as of September 30, 2002.