

Mail Stop 3561

June 9, 2008

Mr. John W. McReynolds  
President and Chief Financial Officer  
Energy Transfer Equity, L.P.  
3738 Oak Lawn Avenue  
Dallas, Texas 75219

**Re: Energy Transfer Equity, L.P.**  
**Form 10-K for Fiscal Year Ended August 31, 2007**  
**Filed October 30, 2007**  
**File No. 1-32740**

Dear Mr. McReynolds:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson  
Branch Chief