July 15, 2009

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

Kelcy L. Warren, Chief Executive Officer Energy Transfer Partners, L.P. 3738 Oak Lawn Avenue Dallas, Texas 75219

Re: Energy Transfer Equity, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
File No. 1-32740

Energy Transfer Partners, L.P. Form 10-K for the Fiscal Year Ended December 31, 2008 Filed March 2, 2009 File No. 1-11727

Messrs. McReynolds and Warren:

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

Sincerely,

H. Christopher Owings Assistant Director