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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF

THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED): OCTOBER 25, 1999

HERITAGE PROPANE PARTNERS, L.P.

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE

(STATE OR OTHER JURISDICTION OF

INCORPORATION OR ORGANIZATION)

001-11727

(COMMISSION FILE NUMBER)

73-1493906

(I.R.S. EMPLOYER IDENTIFICATION NO.)

8801 SOUTH YALE AVENUE, SUITE 310

TULSA, OKLAHOMA 74137

(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES) (ZIP CODE)

(918) 492-7272

(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

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## ITEM 5. OTHER EVENTS

Heritage Propane Partners, L.P. (the "Partnership") is filing this Current Report on Form 8-K in connection with the public offering (the "Offering") of up to 1,380,000 common units (the "Offered Units") representing limited partner interests in the Partnership, including common units issuable pursuant to an over-allotment option granted to underwriters, under the Partnership's shelf registration statement on Form S-3 (Registration No. 333-86057) (the "Registration Statement"), as supplemented by the Prospectus Supplement relating to the Offered Units to be filed with the Securities and Exchange Commission pursuant to Rule 424(b) under the Securities Act of 1933, as amended. The opinions of Andrews & Kurth L.L.P. attached as exhibits hereto relate to the Offering, and the opinion as to certain tax matters (Exhibit 8.1) replaces, with respect to the Offering, the opinion as to tax matters originally filed with the Registration Statement. The opinions of Andrews & Kurth L.L.P. are being filed as exhibits hereto in lieu of filing them as exhibits to the Registration Statement by means of a post-effective amendment thereto. Instead, upon filing, this Current Report on Form 8-K is incorporated by reference into the Registration Statement. Accordingly, such exhibits are also incorporated by reference into the Registration Statement as exhibits thereto.

## ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

## (C) EXHIBITS

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|------|----|--|
| 5.1  | -- | Opinion of Andrews & Kurth L.L.P. as to the legality of the securities registered. |
| 8.1  | -- | Opinion of Andrews & Kurth L.L.P. as to certain tax matters.                       |
| 23.1 | -- | Consent of Andrews & Kurth L.L.P. (included in Exhibits 5.1 and 8.1).              |

## 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.

HERITAGE PROPANE PARTNERS, L.P.

By: Heritage Holdings, Inc.,  
its General Partner

By: /s/ H. Michael Krimbill

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H. Michael Krimbill  
President and Chief Financial Officer

Date: October 25, 1999

## EXHIBIT INDEX

Exhibit No.

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5.1	--	Opinion of Andrews & Kurth L.L.P. as to the legality of the securities registered.
8.1	--	Opinion of Andrews & Kurth L.L.P. as to certain tax matters.
23.1	--	Consent of Andrews & Kurth L.L.P. (included in Exhibits 5.1 and 8.1).

[LETTERHEAD OF ANDREWS & KURTH L.L.P.]

October 25, 1999

Heritage Propane Partners, L.P.  
8801 South Yale Avenue, Suite 310  
Tulsa, Oklahoma 74137

Gentlemen:

We have acted as special counsel to Heritage Propane Partners, L.P., a Delaware limited partnership (the "Partnership") in connection with the Partnership's offer and sale of up to an aggregate of 1,380,000 common units representing limited partner interests in the Partnership (the "Common Units") pursuant to the Partnership's Registration Statement on Form S-3 (Registration No. 333-86057) (the "Registration Statement").

As the basis for the opinions hereinafter expressed, we have examined such statutes, regulations, corporate records and documents, certificates of corporate and public officials, and other instruments as we have deemed necessary or advisable for the purposes of this opinion. In such examination we have assumed the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies.

Based on the foregoing and on such legal considerations as we deem relevant, we are of the opinion that:

1. the Partnership has been duly formed and is validly existing as a limited partnership under the Delaware Revised Uniform Limited Partnership Act (the "Delaware Act"); and

2. the Common Units will, when issued and paid for as described in the Registration Statement, as supplemented by the prospectus supplement relating to the offer and sale of the Common Units, be duly authorized, validly issued, fully paid (to the extent required under the Partnership's partnership agreement) and nonassessable (except as such nonassessability may be affected by certain provisions of the Delaware Act).

Heritage Propane Partners, L.P.

October 25, 1999

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We hereby consent to the filing of this opinion as an exhibit to a Current Report on Form 8-K of the Partnership, the incorporation by reference of this opinion by the Registration Statement and the reference to our firm under the caption "Validity of Common Units" in the prospectus supplement forming a part of the Registration Statement. The issuance of this consent does not concede that we are an "expert" for the purposes of the Securities Act of 1933.

Sincerely,

/s/ Andrews & Kurth L.L.P.

[LETTERHEAD OF ANDREWS & KURTH L.L.P.]

October 25, 1999

Heritage Propane Partners, L.P.  
8801 South Yale Avenue, Suite 310  
Tulsa, Oklahoma 74137

Gentlemen:

We have acted as special counsel to Heritage Propane Partners, L.P. (the "Partnership") in connection with the Partnership's offering (the "Offering") of common units representing limited partner interests ("Common Units") in the Partnership pursuant to the Partnership's Registration Statement on Form S-3 (Registration No. 333-86057) (the "Registration Statement"). In connection therewith, we have reviewed the discussion (the "Discussion") set forth under the caption "Tax Considerations" in the Registration Statement.

The Discussion, subject to the qualifications and limitations stated therein, represents our opinion, as of the date set forth above, as to the material United States federal income tax consequences for purchasers of Common Units pursuant to the Offering. We assume no obligation to update this opinion.

We hereby consent to the filing of this opinion as an exhibit to a Current Report on Form 8-K of the Partnership, the incorporation by reference of this opinion by the Registration Statement and the references to our firm and this opinion contained in the prospectus supplement forming a part of the Registration Statement. The issuance of this consent does not concede that we are an "expert" for the purposes of the Securities Act of 1933.

Sincerely,

/s/ Andrews & Kurth L.L.P.