

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

**FORM S-4
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

SUNOCO LOGISTICS PARTNERS L.P.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or other jurisdiction of
Incorporation or Organization)

4610
(Primary Standard Industrial
Classification Code Number)

23-3096839
(I.R.S. Employer
Identification Number)

**3807 West Chester Pike
Newtown Square, Pennsylvania 19073
(866) 248-4344**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Kathleen Shea-Ballay
Senior Vice President, General Counsel and Secretary
Sunoco Partners LLC
3807 West Chester Pike
Newtown Square, Pennsylvania 19073
(866) 248-4344

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Michael J. Swidler
Lande A. Spottswood
Mike Rosenwasser
Vinson & Elkins L.L.P.
666 Fifth Avenue, 26th Floor
New York, New York 10103
(212) 237-0000**

**James M. Wright, Jr.
General Counsel
Energy Transfer Partners, L.L.C.
8111 Westchester Drive, Suite 600
Dallas, Texas 75225
(214) 981-0700**

**William N. Finnegan IV
Ryan J. Maierson
Debbie P. Yee
Latham & Watkins LLP
811 Main Street, Suite 3700
Houston, Texas 77002
(713) 546-5400**

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after the effectiveness of this registration statement and the satisfaction or waiver of all other conditions to the closing of the merger described herein.

If the securities being registered on this form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-215183

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

| Title of Each Class of Securities to be Registered | Amount to be Registered(1) | Proposed Maximum Offering Price per Unit | Proposed Maximum Aggregate Offering Price(2) | Amount of Registration Fee(3) |
|---|----------------------------|--|--|-------------------------------|
| Common Units representing limited partner interests | 20,268,825 | N/A | \$478,209,144.50 | \$55,424.44 |

- (1) Represents the maximum number of additional common units representing limited partner interests in Sunoco Logistics Partners L.P. (“SXL” or the “Registrant”) estimated to be issuable upon the completion of the merger described herein. The Registrant has previously registered 849,898,200 SXL common units pursuant to the Registration Statement on Form S-4 (Registration No. 333-215183), which was declared effective on March 24, 2017.
- (2) The proposed maximum aggregate offering price of the additional SXL common units was calculated based upon the market value of common units representing limited partner interests in Energy Transfer Partners, L.P. (“ETP”) (the securities to be cancelled in the merger) in accordance with Rules 457(c) and 457(f) under the Securities Act as follows: the product of (i) \$35.39, the average of the high and low prices per ETP common unit as reported on the New York Stock Exchange on March 27, 2017 and (ii) 13,512,550, the estimated maximum number of additional ETP common units that may be exchanged for the merger consideration, including ETP common units reserved for issuance (on a net exercise basis, as applicable) under outstanding ETP equity awards.
- (3) Calculated in accordance with Section 6(b) of the Securities Act of 1933, as amended, at a rate of \$115.90 per \$1,000,000 of the proposed maximum aggregate offering price. The Registrant previously paid a registration fee of \$2,249,501.64 in connection with registering 849,898,200 common units pursuant to its Registration Statement on Form S-4 (Registration No. 333-215183), which was declared effective on March 24, 2017. An additional registration fee of \$55,424.44 is being paid upon the filing of this Registration Statement on Form S-4 to register an additional 20,268,825 common units.

This registration statement will become effective automatically upon filing with the Commission pursuant to Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

Pursuant to its Registration Statement on Form S-4, as amended (Registration No. 333-215183), declared effective March 24, 2017 (the “Registration Statement”), Sunoco Logistics Partners L.P. (“SXL”) registered an aggregate of 849,898,200 common units representing limited partner interests and paid an aggregate fee of \$2,249,501.64. SXL is filing this Registration Statement on Form S-4 (the “462(b) Registration Statement”) pursuant to Rule 462(b) and General Instruction K to Form S-4, both as promulgated under the Securities Act of 1933, as amended, solely to register 20,268,825 additional common units for issuance in connection with the consummation of the merger contemplated by the Agreement and Plan of Merger dated November 20, 2016, as amended as of December 16, 2016, by and among SXL, Sunoco Partners LLC, the general partner of SXL, SXL Acquisition Sub LLC, a wholly owned subsidiary of SXL, SXL Acquisition Sub LP, a wholly owned subsidiary of SXL, Energy Transfer Partners, L.P. (“ETP”), Energy Transfer Partners GP, L.P., the general partner of ETP, and, solely for purposes of certain provisions therein, Energy Transfer Equity, L.P. In connection with the registration of additional common units, SXL is paying an additional registration fee of \$55,424.44.

STATEMENT OF INCORPORATION BY REFERENCE

The contents of the Registration Statement, including all amendments and exhibits thereto and all information incorporated or deemed to be incorporated by reference therein, are hereby incorporated by reference into this 462(b) Registration Statement. Additional opinions and consents required to be filed with this 462(b) Registration Statement are listed on the Exhibit Index attached to and filed with this 462(b) Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. Exhibits and Financial Statement Schedules.

(a) Exhibits.

See the Exhibit Index immediately following the signature page hereto, which is incorporated by reference as if fully set forth herein.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement, or amendment thereto, to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Newtown Square, Commonwealth of Pennsylvania, on March 30, 2017.

SUNOCO LOGISTICS PARTNERS L.P.

By: Sunoco Partners LLC, its general partner

By: _____ *
Peter J. Gvazdauskas
Chief Financial Officer and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement, or amendment thereto, has been signed by the following persons in the capacities indicated which are with Sunoco Partners LLC, the general partner of Sunoco Logistics Partners L.P., on March 30, 2017.

| <u>Signature</u> | <u>Title</u> |
|---|---|
| * _____ Marshall S. McCrea, III | Chairman of the Board of Directors |
| * _____ Steven R. Anderson | Director |
| * _____ Scott A. Angelle | Director |
| * _____ Basil Leon Bray | Director |
| /s/ Michael J. Hennigan _____ Michael J. Hennigan | President and Chief Executive Officer and Director (Principal Executive Officer) |
| * _____ Thomas P. Mason | Director |
| * _____ Michael D. Galtman | Controller and Chief Accounting Officer (Principal Accounting Officer) |
| * _____ Peter J. Gvazdauskas | Chief Financial Officer and Treasurer (Principal Financial Officer) |
| *By: _____ /s/ Michael J. Hennigan Attorney-in-Fact | |

EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Description of Exhibit</u> |
|---------------------------|--|
| 5.1* — | Opinion of Vinson & Elkins L.L.P. as to the legality of the securities being offered. |
| 8.1* — | Opinion of Vinson & Elkins L.L.P. as to certain tax matters. |
| 8.2* — | Opinion of Latham & Watkins LLP as to certain tax matters. |
| 23.1* — | Consent of Grant Thornton LLP (Sunoco Logistics Partners L.P.). |
| 23.2* — | Consent of Grant Thornton LLP (Energy Transfer Partners, L.P.). |
| 23.3* — | Consent of Vinson & Elkins L.L.P. (included in Exhibit 5.1). |
| 23.4* — | Consent of Vinson & Elkins L.L.P. (included in Exhibit 8.1). |
| 23.5* — | Consent of Latham & Watkins LLP (included in Exhibit 8.2). |
| 24.1** — | Powers of Attorney (included herein by reference to the signature page to SXL's Registration Statement on Form S-4 (Registration No. 333-215183)). |
| 99.1* — | Consent of Barclays Capital Inc. |

* Filed herewith.

** Previously filed with SXL's Registration Statement on Form S-4 (Registration No. 333-215183), which was filed with the Securities and Exchange Commission on December 20, 2016.

Vinson & Elkins

March 30, 2017

Sunoco Logistics Partners L.P.
3807 West Chester Pike
Newtown Square, PA 19073

Ladies and Gentlemen:

We have acted as counsel to Sunoco Logistics Partners L.P., a Delaware limited partnership (the "Partnership"), in connection with the Partnership's registration statement on Form S-4 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act") which was filed with the Securities and Exchange Commission (the "Commission") relating to the proposed issuance by the Partnership of its common units representing limited partner interests in the Partnership (the "Common Units") pursuant to the terms and conditions of the Agreement and Plan of Merger, dated as of November 20, 2016, as amended by Amendment No. 1 thereto, dated as of December 16, 2016 (as so amended and as may be further amended from time to time, the "Merger Agreement"), by and among the Partnership, Sunoco Partners LLC, a Pennsylvania limited liability company and the general partner of the Partnership ("SXL GP"), SXL Acquisition Sub LLC, a Delaware limited liability company and wholly owned subsidiary of the Partnership, SXL Acquisition Sub LP, a Delaware limited partnership and wholly owned subsidiary of the Partnership, Energy Transfer Partners, L.P., a Delaware limited partnership ("ETP"), Energy Transfer Partners GP, L.P., a Delaware limited partnership and the general partner of ETP ("ETP GP" and together with ETP, the "ETP Entities"), and, solely for purposes of certain provisions therein, Energy Transfer Equity, L.P., a Delaware limited partnership ("ETE"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related Prospectus (the "Prospectus"), other than as expressly stated herein with respect to the issuance of the Common Units.

In rendering the opinion set forth below, we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the Merger Agreement, (ii) the Registration Statement, (iii) the Prospectus, (iv) the Partnership's Third Amended and Restated Agreement of Limited Partnership (as amended, the "Partnership Agreement"), (v) the resolutions of the Board of Directors of SXL GP and committees thereof, relating to the Merger Agreement and the consummation of the transactions contemplated thereby, including the issuance of the Common Units and (vi) such other certificates, statutes and other instruments and documents as we considered appropriate for purposes of the opinion hereafter expressed.

Vinson & Elkins LLP Attorneys at Law
Austin Beijing Dallas Dubai Hong Kong Houston London Moscow New York
Palo Alto Richmond Riyadh San Francisco Taipei Tokyo Washington

1001 Fannin Street, Suite 2500
Houston, TX 77002-6760
Tel +1.713.758.2222 **Fax** +1.713.758.2346 **www.velaw.com**

In connection with rendering the opinion set forth below, we have assumed that (i) all information contained in all documents reviewed by us is true and correct; (ii) all signatures on all documents examined by us are genuine; (iii) all documents submitted to us as originals are authentic and all documents submitted to us as copies conform to the originals of those documents; (iv) the Merger Agreement has been duly authorized and validly executed and delivered by the ETP Entities and ETE and constitutes a legal, valid and binding obligation of the ETP Entities and ETE, and that the ETP Entities and ETE have the requisite organizational and legal power and authority to perform their obligations under the Merger Agreement and (v) all Common Units will be issued and sold in the manner described in the Prospectus, and in accordance with the terms of the Merger Agreement.

Based on the foregoing and on such legal considerations as we deem relevant, we are of the opinion that when the Common Units have been issued and delivered in accordance with the terms of the Merger Agreement, and upon payment of the consideration therefor provided for therein, such Common Units will be validly issued, fully paid (to the extent required under the Partnership Agreement) and nonassessable.

The opinion expressed is limited in all respects to the Delaware Revised Uniform Limited Partnership Act and the federal laws of the United States of America, and we are expressing no opinion as to the effect of the laws of any other jurisdiction, domestic or foreign.

We hereby consent to the filing of this opinion of counsel as Exhibit 5.1 to the Registration Statement and to the incorporation by reference of this opinion of counsel into the Registration Statement. In giving such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission issued thereunder.

We undertake no, and hereby expressly disclaim any, obligation to advise the Partnership or anyone else of any change in any matter set forth herein.

Very truly yours,

/s/ Vinson & Elkins L.L.P.
Vinson & Elkins L.L.P.

Vinson & Elkins

March 30, 2017

Sunoco Logistics Partners L.P.
3807 West Chester Pike
Newtown Square, Pennsylvania 19073

RE: Sunoco Logistics Partners L.P. Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as counsel to Sunoco Logistics Partners L.P., a Delaware limited partnership (the "**Partnership**") in connection with the registration statement on Form S-4 of the Partnership (the "**Registration Statement**"), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "**Securities Act**"), relating to the issuance by the Partnership of common units representing limited partner interests in the Partnership (the "**Common Units**") pursuant to an agreement and plan of merger (the "**Merger Agreement**"), dated as of November 20, 2016, as amended on December 16, 2016, by and among the Partnership, Sunoco Partners LLC ("**SXL GP**"), SXL Acquisition Sub LLC, SXL Acquisition Sub LP, Energy Transfer Partners, L.P. ("**ETP**"), Energy Transfer Partners GP, L.P. ("**ETP GP**"), and, solely for purposes of certain provisions therein, Energy Transfer Equity, L.P. Pursuant to such Merger Agreement, SXL Acquisition Sub LP, a wholly owned subsidiary of SXL, will merge with ETP, with ETP continuing as the surviving entity and becoming a wholly owned subsidiary of SXL (the "**Merger**"). Concurrently with the Merger, SXL GP will merge with ETP GP, with ETP GP continuing as the surviving entity and becoming the general partner of SXL (the "**GP Merger**").

This opinion is based on various facts and assumptions, and is conditioned upon certain representations made by the Partnership as to factual matters through a certificate of an officer of the Partnership and a certificate of an officer of ETP (together, the "**Officers' Certificates**"). In addition, this opinion is based upon the factual representations of the Partnership concerning its business, properties and governing documents as set forth in the Registration Statement.

In our capacity as counsel to the Partnership, we have made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction of such documents, corporate records and other instruments, as we have deemed necessary or appropriate for purposes of this opinion. In our examination, we have assumed the authenticity of all documents submitted to us as originals, the genuineness of all signatures thereon, the legal capacity of natural persons executing such documents and the conformity to authentic original documents of all documents submitted to us as copies. For the purpose of our opinion, we have not made an independent investigation or audit of the facts set forth in the above-referenced documents or in the Officers' Certificates. In addition, in rendering this opinion we have assumed the truth and accuracy of all representations and statements made to us which are qualified as to knowledge or belief, without regard to such qualification.

We hereby confirm that all statements of legal conclusions contained in the discussion in the Registration Statement under the caption "Material U.S. Federal Income Tax Consequences of SXL Common Unit Ownership" constitute the opinion of Vinson & Elkins L.L.P. with respect to the matters

Vinson & Elkins LLP Attorneys at Law
Austin Beijing Dallas Dubai Hong Kong Houston London Moscow New York
Palo Alto Richmond Riyadh San Francisco Taipei Tokyo Washington

1001 Fannin Street, Suite 2500
Houston, TX 77002-6760
Tel +1.713.758.2222 **Fax** +1.713.758.2346 **www.velaw.com**



set forth therein as of the effective date of the Registration Statement, subject to the assumptions, qualifications, and limitations set forth therein. This opinion is based on various statutory provisions, regulations promulgated thereunder and interpretations thereof by the Internal Revenue Service and the courts having jurisdiction over such matters, all of which are subject to change either prospectively or retroactively. Also, any variation or difference in the facts from those set forth in the representations described above, including in the Registration Statement and the Officers' Certificates, may affect the conclusions stated herein.

No opinion is expressed as to any matter not discussed in the Registration Statement under the caption "Material U.S. Federal Income Tax Consequences of SXL Common Unit Ownership." We are opining herein only as to the federal income tax matter described above, and we express no opinion with respect to the applicability to, or the effect on, any transaction of other federal laws, foreign laws, the laws of any state or any other jurisdiction or as to any matters of municipal law or the laws of any other local agencies within any state.

This opinion is rendered to you as of the effective date of the Registration Statement, and we undertake no obligation to update this opinion subsequent to the date hereof. This opinion is furnished to you and may be relied on by you in connection with the transactions set forth in the Registration Statement. In addition, this opinion may be relied on by persons entitled to rely on it pursuant to applicable provisions of federal securities law, including persons purchasing common units pursuant to the Registration Statement. However, this opinion may not be relied upon for any other purpose or furnished to, assigned to, quoted to or relied upon by any other person, firm or other entity, for any purpose, without our prior written consent.

We hereby consent to the filing of this opinion of counsel as an exhibit to the Registration Statement and the use of our name in the Registration Statement. In giving such consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act.

Very truly yours,

/s/ VINSON & ELKINS L.L.P.

Vinson & Elkins L.L.P.

811 Main Street, Suite 3700
Houston, TX 77002
Tel: +1.713.546.5400 Fax: +1.713.546.5401
www.lw.com

FIRM /AFFILIATE OFFICES

| | |
|--------------|------------------|
| Barcelona | Moscow |
| Beijing | Munich |
| Boston | New York |
| Brussels | Orange County |
| Century City | Paris |
| Chicago | Riyadh |
| Dubai | Rome |
| Düsseldorf | San Diego |
| Frankfurt | San Francisco |
| Hamburg | Seoul |
| Hong Kong | Shanghai |
| Houston | Silicon Valley |
| London | Singapore |
| Los Angeles | Tokyo |
| Madrid | Washington, D.C. |
| Milan | |

March 30, 2017

Energy Transfer Partners, L.P.
8111 Westchester Drive, Suite 600
Dallas, Texas 75225

Re: Agreement and Plan of Merger, dated as of November 20, 2016, as amended on December 16, 2016

Ladies and Gentlemen:

We have acted as special tax counsel to Energy Transfer Partners, L.P., a Delaware limited partnership (“ETP”), in connection with (i) (a) the proposed merger (the “Merger”) of SXL Acquisition Sub LP (“SXL Merger Sub LP”), a Delaware limited Partnership and a wholly owned subsidiary of Sunoco Logistics Partners L.P., a Delaware limited partnership (“SXL”), with and into ETP, with ETP surviving the Merger as a wholly owned subsidiary of SXL; and (b) the proposed merger (the “GP Merger”) and, together with the Merger, the “Transactions”) of Sunoco Partners LLC, a Pennsylvania limited liability company and the general partner of SXL (“SXL GP”), with and into Energy Transfer Partners GP, L.P., a Delaware limited partnership and the general partner of ETP (“ETP GP”), with ETP GP surviving the GP Merger as an indirect wholly owned subsidiary of Energy Transfer Equity, L.P., a Delaware limited partnership (“ETE”), as contemplated by the Agreement and Plan of Merger dated as of November 20, 2016, and Amendment No. 1 to the Agreement and Plan of Merger, dated as of December 16, 2016, by and among SXL, SXL GP, SXL Acquisition Sub LLC, a Delaware limited liability company, SXL Merger Sub LP, ETP, ETP GP and, solely for the purposes of certain provisions therein, ETE (the “Merger Agreement”); and (ii) the preparation of a registration statement on Form S-4 (File No. 333-215183) (such registration statement, as amended through the effective date thereof, together with the registration statement filed by the Partnership on the date hereof pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the “Act”), collectively referred to herein as the “Registration Statement”) filed with Securities and Exchange Commission by SXL, including the proxy statement/prospectus forming a part thereof, relating to the transactions contemplated by the Merger Agreement. This opinion is being delivered in connection with the Registration Statement. Capitalized terms not defined herein have the meanings specified in the Merger Agreement unless otherwise indicated.

In rendering our opinion, we have examined and, with your consent, are expressly relying upon (without any independent investigation or review thereof) the truth and accuracy of the factual statements, representations, covenants and warranties contained in (i) the Merger Agreement (including any Exhibits and Schedules thereto), (ii) the Registration Statement and

LATHAM & WATKINS LLP

the proxy statement/prospectus, (iii) the respective tax officer's certificates of ETP and SXL, each delivered to us for purposes of this opinion (the "Officer's Certificates"), and (iv) such other documents and corporate records as we have deemed necessary or appropriate for purposes of our opinion.

In addition, we have assumed, with your consent, that:

1. Original documents (including signatures) are authentic, and documents submitted to us as copies conform to the original documents, and there has been (or will be by the effective time of the Transactions) execution and delivery of all documents where execution and delivery are prerequisites to the effectiveness thereof;
2. The Transactions will be consummated in the manner contemplated by, and in accordance with the provisions of, the Merger Agreement, the Registration Statement and the proxy statement/prospectus, and the Transactions will be effective under the laws of the State of Delaware;
3. All factual statements, descriptions and representations contained in any of the documents referred to herein or otherwise made to us are true, complete and correct in all respects and will remain true, complete and correct in all respects up to and including the effective time of the Transactions, and no actions have been taken or will be taken which are inconsistent with such factual statements, descriptions or representations or which make any such factual statements, descriptions or representations untrue, incomplete or incorrect at the effective time of the Transactions;
4. Any statements made in any of the documents referred to herein "to the knowledge of" or similarly qualified are true, complete and correct in all respects and will continue to be true, complete and correct in all respects at all times up to and including the effective time of the Transactions, in each case without such qualification; and
5. The parties have complied with and, if applicable, will continue to comply with, the covenants contained in the Merger Agreement, the Registration Statement and the proxy statement/prospectus.

LATHAM & WATKINS LLP

Based upon and subject to the foregoing, and subject to the qualifications, exceptions, assumptions and limitations stated in the Merger Agreement, the Registration Statement, the proxy statement/prospectus constituting part of the Registration Statement and the Officers Certificates, all statements of legal conclusion in the Registration Statement under the captions "Material U.S. Federal Income Tax Consequences of the Merger—Tax Consequences of the Merger to ETP and ETP Common Unitholders" constitute the opinion of Latham & Watkins LLP as to the material U.S. federal income tax consequences of the matters described therein.

In addition to the matters set forth above, this opinion is subject to the exceptions, limitations and qualifications set forth below.

1. This opinion represents our best judgment regarding the application of U.S. federal income tax laws arising under the Internal Revenue Code of 1986, as amended, existing judicial decisions, administrative regulations and published rulings and procedures, but does not address all of the U.S. federal income tax consequences of the Merger or all of the matters discussed in the Registration Statement under the captions "Material U.S. Federal Income Tax Consequences of the Merger—Tax Consequences of the Merger to ETP and ETP Common Unitholders." We express no opinion as to U.S. federal, state, local, foreign, or other tax consequences, other than as set forth herein and in the Registration Statement. Our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service will not assert a contrary position. Furthermore, no assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, would not adversely affect the validity of the conclusions stated herein and in the Registration Statement. Nevertheless, we undertake no responsibility to advise you of any new developments in the application or interpretation of the U.S. federal income tax laws.
2. No opinion is expressed as (i) to any transaction other than the Merger as described in the Merger Agreement, (ii) to any matter not discussed in the Registration Statement under the captions "Material U.S. Federal Income Tax Consequences of the Merger—Tax Consequences of the Merger to ETP and ETP Common Unitholders" or (iii) to any matter whatsoever if, to the extent relevant to our opinion, either all the transactions described in the Merger Agreement are not consummated in accordance with the terms of the Merger Agreement and without waiver or breach of any provisions thereof or all of the factual statements, representations, warranties and assumptions upon which we have relied, including in the Registration Statement, the proxy statement/prospectus and the Officer's Certificates, are not true and accurate at all relevant times.

We are furnishing this opinion in connection with the filing of the Registration Statement and this opinion is not to be relied upon for any other purpose without our prior written consent. We consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm name therein under the captions "Material U.S. Federal Income Tax Consequences of the Merger." In giving this consent, we do not admit that we are within the

March 30, 2017

Page 4

LATHAM & WATKINS LLP

category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated February 24, 2017 with respect to the consolidated financial statements and internal control over financial reporting of Sunoco Logistics Partners L.P. included in the Annual Report on Form 10-K for the year ended December 31, 2016, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement, and to the use of our name as it appears under the caption "Experts."

/s/ GRANT THORNTON LLP

Philadelphia, Pennsylvania
March 30, 2017

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated February 24, 2017 with respect to the consolidated financial statements and internal control over financial reporting of Energy Transfer Partners, L.P. included in the Annual Report on Form 10-K for the year ended December 31, 2016, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement, and to the use of our name as it appears under the caption "Experts."

/s/ GRANT THORNTON LLP

Dallas, Texas
March 30, 2017



745 Seventh Avenue
New York, NY 10019
United States

March 30, 2017

CONSENT OF BARCLAYS CAPITAL INC.

We hereby consent to (i) the reference to our opinion letter, dated November 20, 2016, to the Conflicts Committee of the Board of Directors of Energy Transfer Partners, L.L.C., as a result of the incorporation by reference in the Registration Statement on Form S-4 of Sunoco Logistics Partners L.P. (“SXL”), as filed by SXL on March 30, 2017 (the “462(b) Registration Statement”), which 462(b) Registration Statement incorporates by reference the contents of Amendment No. 5 to the Registration Statement on Form S-4 of SXL, as filed by SXL on March 22, 2017 (Registration No. 333-215183) (the “Effective Registration Statement”), relating to the mergers (as defined in the Effective Registration Statement), and (ii) the references in the Effective Registration Statement to such opinion and our firm in the Effective Registration Statement under the headings “Summary—Opinion of the Financial Advisor to the ETP Conflicts Committee”, “Risk Factors—Risk Factors Relating to the Merger”, “The Merger—Background of the Merger”, “The Merger—Recommendation of the ETP Board; Reasons for the Merger”, “The Merger—Opinion of the Financial Advisor to the ETP Conflicts Committee” and “Item 21. Exhibits and Financial Statement Schedules—Opinions”.

In giving such consent, we do not admit that we come within the category of persons whose consent is required under Section 7 of the U.S. Securities Act of 1933, as amended, or the rules and regulations adopted by the U.S. Securities and Exchange Commission thereunder, nor do we admit that we are experts with respect to any part of the Registration Statement within the meaning of the term “experts” as used in the U.S. Securities Act of 1933, as amended, or the rules and regulations of the U.S. Securities and Exchange Commission thereunder.

Very truly yours,

/s/ BARCLAYS CAPITAL INC.

BARCLAYS CAPITAL INC.