

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 12, 2015

Jamie Welch Group Chief Financial Officer Energy Transfer Equity, L.P. 3738 Oak Lawn Avenue Dallas, TX 75219

Martin Salinas, Jr. Chief Financial Officer Energy Transfer Partners, L.P. 3738 Oak Lawn Avenue Dallas, TX 75219

Re: Energy Transfer Equity, L.P.

Form 10-K for the Fiscal Year Ended December 31, 2014

Filed March 2, 2015 File No. 1-32740

Energy Transfer Partners, L.P. Form 10-K for the Fiscal Year Ended December 31, 2014 Filed March 2, 2015 File No. 1-11727

Dear Messrs. Welch and Salinas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief