

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

**AMENDMENT NO. 3  
TO  
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)  
3807 West Chester Pike  
Newtown Square, Pennsylvania 19073  
(866) 248-4344

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

(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)

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

*Copies to:*  
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.

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

**The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

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### **Explanatory Note**

This Amendment No. 3 to Sunoco Logistics Partners L.P.'s Registration Statement on Form S-4 (Registration No. 333-215183) (the "Registration Statement") is being filed for the purpose of filing Exhibits 8.1, 8.2 and 99.2 to the Registration Statement. No changes or additions are being made hereby to the proxy statement/prospectus constituting Part I of the Registration Statement (not included herein) or to Items 20 or 22 of Part II of the Registration Statement.

## PART II

### INFORMATION NOT REQUIRED IN PROSPECTUS

#### Item 20. Indemnification of Officers and Directors.

##### Sunoco Logistics Partners L.P.

Under the SXL partnership agreement, in most circumstances, SXL will indemnify the following persons (each an “indemnitee”) to the fullest extent permitted by law, from and against any and all losses, claims, damages, liabilities, joint or several, expenses (including legal fees and expenses), judgments, fines, penalties, interest, settlements or other amounts arising from any and all claims, demands, actions, suits or proceedings, whether civil, criminal, administrative or investigative, in which any indemnitee may be involved, or is threatened to be involved, as a party or otherwise, by reason of its status as an indemnitee:

- SXL’s general partner;
- any departing general partner;
- any person who is or was an affiliate of a general partner or any departing general partner;
- any person who is or was a member, partner, officer, director, fiduciary or trustee of any member of the partnership group, SXL’s general partner or any departing partner or any affiliate of any member of the partnership group, SXL’s general partner or any departing partner;
- any person who is or was serving at the request of SXL’s general partner or any departing partner or any affiliate of SXL’s general partner or any departing partner as an officer, director, member, partner, fiduciary or trustee of another person (provided, that a person will not be an indemnitee by reason of providing, on a fee-for-services basis, trustee, fiduciary or custodial services); or
- any person that SXL’s general partner designates as an “indemnitee” for purposes of SXL’s partnership agreement.

Any indemnification under these provisions will only be out of SXL’s assets. Unless it otherwise agrees in its sole discretion, SXL’s general partner will not be personally liable for, or have any obligation to contribute or loan funds or assets to SXL to enable SXL to effectuate, such indemnification. SXL may purchase insurance against liabilities asserted against and expenses incurred by persons for its activities, regardless of whether SXL would have the power to indemnify the person against liabilities under the SXL partnership agreement.

Under the SXL partnership agreement, an indemnitee will not be indemnified and held harmless if there has been a final and non-appealable judgment entered by a court of competent jurisdiction determining that, in respect of the matter for which the indemnitee is seeking indemnification pursuant to SXL’s partnership agreement, the indemnitee acted in bad faith or engaged in fraud, willful misconduct or gross negligence or, in the case of a criminal matter, acted with knowledge that the indemnitee’s conduct was unlawful.

In the opinion of the SEC, indemnification provisions that purport to include indemnification for liabilities arising under the Securities Act are contrary to public policy and are, therefore, unenforceable.

#### Item 21. Exhibits and Financial Statement Schedules.

##### (a) Exhibits.

Reference is made to the Exhibit Index following the signature page hereof, which Exhibit Index is hereby incorporated into this Item.

##### (b) Financial Statement Schedules.

Financial statement schedules are omitted because they are not required or the required information is shown in the consolidated financial statements or the notes thereto incorporated by reference in the proxy statement/prospectus that forms a part of this registration statement.

(c) *Opinions.*

The opinion of Barclays Capital Inc., financial advisor to the ETP Conflicts Committee, is attached as Annex B to the proxy statement/prospectus that forms a part of this registration statement.

**Item 22. Undertakings.**

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement.

Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser: if the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. *Provided, however,* that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

(5) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities:

The undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

(6) That, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(7) That prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.

(8) That every prospectus (i) that is filed pursuant to paragraph (b) immediately preceding, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Securities Act of 1933 and is used in connection with an offering of securities subject to Rule 415, will be filed as a part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(9) To respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11, or 13 of this form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of this registration statement through the date of responding to the request.

(10) To supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in this registration statement when it became effective.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question as to whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

**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 February 21, 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 February 21, 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>
2.1†	— Agreement and Plan of Merger, dated as of November 20, 2016, by and among Energy Transfer Partners, L.P., Energy Transfer Partners GP, L.P., Sunoco Logistics Partners L.P., Sunoco Partners LLC and, solely for purposes of certain provisions therein, Energy Transfer Equity, L.P., as amended by Amendment No. 1 to Agreement and Plan of Merger, dated as of December 16, 2016, by and among Energy Transfer Partners, L.P., Energy Transfer Partners GP, L.P., Sunoco Logistics Partners L.P., Sunoco Partners LLC, SXL Acquisition Sub LP and, solely for purposes of certain provisions therein, Energy Transfer Equity, L.P. (composite copy included as Annex A to the proxy statement/prospectus included in this Registration Statement on Form S-4).
3.1	— Certificate of Limited Partnership of Sunoco Logistics Partners L.P. (incorporated by reference to Exhibit 3.1 of Form S-1 Registration Statement filed October 22, 2001 (File No. 333-71968)).
3.1.1	— Amendment to the Certificate of Limited Partnership of Sunoco Logistics Partners L.P. dated as of August 28, 2015 (incorporated by reference to Exhibit 3.1 of Form 8-K filed September 1, 2015 (File No. 1-31219)).
3.2	— Certificate of Limited Partnership of Sunoco Logistics Partners Operations L.P. (incorporated by reference to Exhibit 3.1 of Amendment No. 1 to Form S-1 Registration Statement filed December 18, 2001 (File No. 333-71968)).
3.3	— First Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners Operations L.P., dated as of February 8, 2002 (incorporated by reference to Exhibit 3.4 of Form 10-K filed April 1, 2002 (File No. 1-31219)).
3.4	— Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of January 26, 2010 (incorporated by reference to Exhibit 3.1 of Form 8-K filed January 28, 2010 (File No. 1-31219)).
3.4.1	— Amendment No. 1 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of July 1, 2011 (incorporated by reference to Exhibit 3.1 of Form 8-K filed July 5, 2011 (File No. 1-31219)).
3.4.2	— Amendment No. 2 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of November 21, 2011 (incorporated by reference to Exhibit 3.1 of Form 8-K filed November 28, 2011 (File No. 1-31219)).
3.4.3	— Amendment No. 3 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of June 12, 2014 (incorporated by reference to Exhibit 3.1 of Form 8-K filed June 17, 2014 (File No. 1-31219)).
3.4.4	— Amendment No. 4 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of July 30, 2014 (incorporated by reference to Exhibit 3.1 of Form 8-K filed August 4, 2014 (File No. 1-31219)).
3.4.5	— Amendment No. 5 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of August 28, 2015 (incorporated by reference to Exhibit 3.2 of Form 8-K filed September 1, 2015 (File No. 1-31219)).
3.4.6	— Amendment No. 6 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P., dated as of October 8, 2015 (incorporated by reference to Exhibit 3.1 of Form 8-K filed October 15, 2015 (File No. 1-31219)).
3.4.7	— Amendment No. 7 to Third Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P. dated as of September 26, 2016 (incorporated by reference to Exhibit 3.1 of Form 8-K filed September 26, 2016 (File No. 1-31219)).
3.4.8	— Form of Fourth Amended and Restated Agreement of Limited Partnership of Sunoco Logistics Partners L.P. (included as Annex C to the proxy statement/prospectus included in this Registration Statement on Form S-4).

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
3.5	— Fifth Amended and Restated Limited Liability Company Agreement of Sunoco Partners LLC, dated October 31, 2013 (incorporated by reference to Exhibit 3.1 of Form 8-K filed November 1, 2013 (File No. 1-31219)).
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.
21.1	— List of subsidiaries of Sunoco Logistics Partners L.P. (incorporated by reference to SXL's Annual Report on Form 10-K for the year ended December 31, 2015 (File No. 001-31219)).
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 Ernst & Young LLP (Susser Holdings Corporation).
23.4†	— Consent of Ernst & Young LLP (Sunoco LP).
23.5†	— Consent of Vinson & Elkins L.L.P. (included in Exhibit 5.1).
23.6*	— Consent of Vinson & Elkins L.L.P. (included in Exhibit 8.1).
23.7*	— Consent of Latham & Watkins LLP (included in Exhibit 8.2).
24.1†	— Powers of attorney.
99.1†	— Consent of Barclays Capital Inc.
99.2*	— Form of Proxy Card for Energy Transfer Partners, L.P. Special Meeting.

\* Filed herewith.

† Previously filed.



# Vinson&Elkins

February 21, 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 (Registration No. 333-215183), as amended (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.

**Vinson & Elkins LLP Attorneys at Law**  
Austin Beijing Dallas Dubai Hong Kong Houston London Moscow New York  
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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 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.

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## FIRM /AFFILIATE OFFICES

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Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

February 21, 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) (as amended through the date hereof, 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

**LATHAM & WATKINS** LLP

category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules or regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

# SPECIAL MEETING OF UNITHOLDERS OF ENERGY TRANSFER PARTNERS, L.P.

\_\_\_\_\_, 2017

## PROXY VOTING INSTRUCTIONS

**INTERNET** - Access "[www.voteproxy.com](http://www.voteproxy.com)" and follow the on-screen instructions or scan the QR code with your smartphone. Have your proxy card available when you access the web page.



**TELEPHONE** - Call toll-free **1-800-PROXIES** (1-800-776-9437) in the United States or **1-718-921-8500** from foreign countries from any touch-tone telephone and follow the instructions. Have your proxy card available when you call.

Vote online/phone until 11:59 PM EST the day before the meeting.

**MAIL** - Sign, date and mail your proxy card in the envelope provided as soon as possible.

**IN PERSON** - You may vote your shares in person by attending the Special Meeting.

**GO GREEN** - e-Consent makes it easy to go paperless. With e-Consent, you can quickly access your proxy material, statements and other eligible documents online, while reducing costs, clutter and paper waste. Enroll today via [www.amstock.com](http://www.amstock.com) to enjoy online access.

<b>COMPANY NUMBER</b>	
<b>ACCOUNT NUMBER</b>	

**NOTICE OF INTERNET AVAILABILITY OF PROXY MATERIAL:**  
The Notice of Special Meeting of Common Unitholders and the Proxy Statement for the Special Meeting are available at <http://www.astproxyportal.com/ast/08278/>

↓ Please detach along perforated line and mail in the envelope provided IF you are not voting via telephone or the Internet. ↓

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THE BOARD OF ENERGY TRANSFER PARTNERS, L.L.C., THE GENERAL PARTNER OF OUR GENERAL PARTNER,  
UNANIMOUSLY RECOMMENDS A VOTE FOR THE FOLLOWING PROPOSALS:  
PLEASE SIGN, DATE AND RETURN PROMPTLY IN THE ENCLOSED ENVELOPE. PLEASE MARK YOUR VOTE IN BLUE OR BLACK INK AS SHOWN HERE

	<p style="text-align: right; font-size: x-small;">FOR    AGAINST    ABSTAIN</p> <p>1. To consider and vote on a proposal to adopt 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, by and among Sunoco Logistics Partners L.P. ("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 ("SXL Merger Sub LP"), 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., and the transactions contemplated thereby, including the merger of SXL Merger Sub LP with and into ETP. <span style="float: right;"><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></span></p> <p>2. To consider and vote on a proposal to approve the adjournment of the special meeting, if necessary, to solicit additional proxies if there are not sufficient votes to adopt the Agreement and Plan of Merger, as amended, and the transactions contemplated thereby at the time of the special meeting. <span style="float: right;"><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></span></p>
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**TO INCLUDE ANY COMMENTS, USE THE COMMENTS BOX ON THE REVERSE SIDE HEREOF.**

To change the address on your account, please check the box at right and indicate your new address in the address space above. Please note that changes to the registered name(s) on the account may not be submitted via this method.

Signature of Unitholder \_\_\_\_\_ Date: \_\_\_\_\_ Signature of Unitholder \_\_\_\_\_ Date: \_\_\_\_\_

Note: Please sign exactly as your name or names appear on this Proxy. When shares are held jointly, each holder should sign. When signing as executor, administrator, attorney, trustee or guardian, please give full title as such. If the signer is a corporation, please sign full corporate name by duly authorized officer, giving full title as such. If signer is a partnership, please sign in partnership name by authorized person.

**ENERGY TRANSFER PARTNERS, L.P.**

For the Special Meeting of Unitholders To Be Held On \_\_\_\_, 2017  
**THIS PROXY IS SOLICITED ON BEHALF OF THE BOARD OF DIRECTORS  
OF ENERGY TRANSFER PARTNERS, L.L.C.**

The undersigned, whose signature appears on the reverse, hereby appoints Thomas P. Mason and Sonia Aube or each of them, proxies with full power of substitution for and in the name of the undersigned to vote all the common units of Energy Transfer Partners, L.P. which the undersigned would be entitled to vote if personally present at the special meeting to be held on \_\_\_\_, 2017 at \_\_:00 a.m. Dallas, Texas time, and at any and all adjournments or postponements thereof, on all matters that may properly come before the special meeting.

Your common units will be voted as directed on this proxy. If this card is signed and no direction is given for any item, it will be voted in accordance with the Board of Directors' recommendations.

**YOUR VOTE IS IMPORTANT. BY SUBMITTING YOUR PROXY PROMPTLY, YOU CAN AVOID THE INCONVENIENCE OF RECEIVING FOLLOW-UP MAILINGS AND HELP ENERGY TRANSFER PARTNERS, L.P. AVOID ADDITIONAL EXPENSES.**

(Continued and to be signed on the reverse side.)

COMMENTS: