
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

December 18, 2006

Date of Report (Date of earliest event reported)

INERGY, L.P.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

0-32453
(Commission File Number)

43-1918951
(IRS Employer
Identification Number)

Two Brush Creek Boulevard, Suite 200
Kansas City, MO 64112
(Address of principal executive offices)

(816) 842-8181
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events

The audited balance sheet of Inergy GP, LLC, the managing general partner of the Registrant, and the related note thereto, is filed as an exhibit to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits**(c) Exhibits.**

<u>Exhibit Number</u>	<u>Description</u>
23.1	Consent of Ernst & Young LLP
99.1	Audited Balance Sheet of Inergy GP, LLC

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.

INERGY, L.P.

By: INERGY GP, LLC,
Its Managing General Partner

Date: December 20, 2006

By: /s/ Laura L. Ozenberger

Laura L. Ozenberger

Vice President – General Counsel and Secretary

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the following Registration Statements:

- Registration Statement (Form S-3 No. 333-131742) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-132287) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-124098) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-118941) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-108359) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-101165) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-100023) of Inergy, L.P.,
- Registration Statement (Form S-8 No. 131767) of Inergy, L.P.,
- Registration Statement (Form S-8 No. 333-83872) of Inergy, L.P.,
- Registration Statement (Form S-3 No. 333-132287-11) of Inergy Finance Corp., and
- Registration Statement (Form S-3 No. 333-118941-02) of Inergy Finance Corp.

of our report dated November 30, 2006, with respect to the balance sheet of Inergy GP, LLC included in this Current Report on Form 8-K.

/s/ Ernst & Young LLP

Kansas City, Missouri
December 18, 2006

Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders of Inergy GP, LLC

We have audited the accompanying balance sheet of Inergy GP, LLC (the Company) as of September 30, 2006. This balance sheet is the responsibility of the Company's management. Our responsibility is to express an opinion on this balance sheet based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the Company's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the balance sheet referred to above presents fairly, in all material respects, the financial position of Inergy GP, LLC at September 30, 2006 in conformity with U.S. generally accepted accounting principles.

/s/ Ernst & Young LLP
Kansas City, Missouri

November 30, 2006

INERGY GP, LLC

BALANCE SHEET

September 30,
2006

ASSETS

Current assets:

Cash	\$ 1,000
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Total assets	<u>\$ 1,000</u>
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MEMBERS' EQUITY

Members' equity	\$ 1,000
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Total Members' equity	<u>\$ 1,000</u>
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See accompanying note.

INERGY GP, LLC

NOTE TO BALANCE SHEET

1. Nature of Operations

Inergy GP, LLC is a Delaware limited liability company formed on March 2, 2001, to become the managing general partner of Inergy, L.P. Inergy GP, LLC is a wholly-owned subsidiary of Inergy Holdings, L.P. ("Holdings"). Holdings was converted from a Delaware limited liability company formerly known as Inergy Holdings, LLC to a Delaware limited partnership on April 28, 2005. Inergy GP, LLC owns a non-economic managing general partner interest in Inergy, L.P.

On March 2, 2001, Holdings contributed \$1,000 to Inergy GP, LLC in exchange for a 100% ownership interest.

On March 7, 2001, Inergy GP, LLC received a managing general partner interest in Inergy, L.P. There have been no other transactions involving Inergy GP, LLC as of and through the year ended September 30, 2006, other than reimbursement for all direct and indirect expenses incurred or payments it makes on behalf on Inergy, L.P. in connection with operating the Inergy, L.P. business. These costs totaled \$8.7 million for the year ended September 30, 2006.