

September 26, 2023

Thomas E. Long  
Co-Chief Executive Officer  
Energy Transfer LP  
8111 Westchester Drive, Suite 600  
Dallas, Texas 75225

Re: Energy Transfer LP  
Registration

Statement on Form S-4

2023

Filed September 15,

File No. 333-274526

Dear Thomas E. Long:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:  
Kirkland & Ellis LLP

Atma Kabad, Esq., of