

Energy Transfer Equity, L.P.  
Form 8-K  
April 04, 2011

**UNITED STATES  
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**

**April 4, 2011 (March 30, 2011)**

**Date of Report (Date of earliest event reported)**

**ENERGY TRANSFER EQUITY, L.P.**

**(Exact name of Registrant as specified in its charter)**

**Delaware  
(State or other jurisdiction  
of incorporation)**

**1-32740  
(Commission  
File Number)  
3738 Oak Lawn Avenue  
Dallas, TX 75219**

**30-0108820  
(IRS Employer  
Identification Number)**

**(Address of principal executive offices)**

**(214) 981-0700**

**(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 4.01. Changes in Registrant's Certifying Accountant.**

On March 30, 2011, the Audit Committee of the Board of Directors of Regency GP LLC, the general partner of Regency GP LP, the general partner of Regency Energy Partners LP ( Regency ), approved the appointment of Grant Thornton LLP ( Grant Thornton ) as Regency's independent registered public accounting firm for the fiscal year ending December 31, 2011 and approved the dismissal of KPMG LLP ( KPMG ) as its independent registered public accounting firm. Regency notified KPMG of its dismissal on March 30, 2011.

Energy Transfer Equity, L.P. ( ETE ) owns all of the general partner interests in Regency. ETE also owns all of the membership interest in Energy Transfer Partners, L.L.C., the general partner of Energy Transfer Partners GP, L.P., which in turn is the general partner of Energy Transfer Partners, L.P. ( ETP ).

The audit reports of KPMG on the consolidated financial statements of Regency as of December 31, 2010 and for the period from May 26, 2010 to December 31, 2010 and the effectiveness of Regency's internal control over financial reporting as of December 31, 2010 were expressly relied upon by Grant Thornton, ETE's independent registered public accounting firm, in Grant Thornton's audit reports on the consolidated financial statements of ETE as of and for the year ended December 31, 2010 and the effectiveness of ETE's internal control over financial reporting as of December 31, 2010. Regency became a consolidated subsidiary of ETE following ETE's acquisition of the general partner interests in Regency on May 26, 2010. Grant Thornton will continue to act as the independent registered public accounting firm of ETE and ETP.

The audit reports of KPMG on the consolidated financial statements of Regency as of December 31, 2010 and 2009 and for the period from May 26, 2010 to December 31, 2010, the period from January 1, 2010 to May 25, 2010, and the year ended December 31, 2009, did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles. The audit reports of KPMG on the effectiveness of internal control over financial reporting as of December 31, 2010 and December 31, 2009 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During Regency's two fiscal years ended December 31, 2010 and December 31, 2009, and during the subsequent interim period through March 30, 2011, there were no (1) disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference in connection with their report to the subject matter of the disagreement, or (2) reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

ETE provided KPMG with a copy of this Current Report on Form 8-K, and requested that KPMG furnish ETE with a letter addressed to the Securities and Exchange Commission stating whether KPMG agrees with the statements made by ETE in response to the disclosures required by Item 304(a) of Regulation S-K. ETE subsequently received the requested letter, and a copy of such letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

During Regency's two fiscal years ended December 31, 2010 and December 31, 2009, and during the subsequent interim period through March 30, 2011, neither Regency nor anyone acting on Regency's behalf consulted with Grant Thornton regarding any of the matters specified in Item 304(a)(2) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

**Exhibit**

**Number**

**Description**

Exhibit 16.1 Letter from KPMG LLP to the Securities and Exchange Commission, dated April 4, 2011.

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**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.

**Energy Transfer Equity, L.P.**

By: LE GP, LLC,  
its general partner

Date: April 4, 2011

/s/ John W. McReynolds  
John W. McReynolds  
President and Chief Financial Officer

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**Exhibit Index**

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