

Regency Energy Partners LP

Form 8-K/A

May 25, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 2)

CURRENT REPORT

Pursuant to Section 13 or 15(d)

of the Securities Exchange Act of 1934

Date of report: May 25, 2007

(Date of earliest event reported: April 2, 2007)

REGENCY ENERGY PARTNERS LP

(Exact name of registrant as specified in its charter)

Delaware

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

0001-338613

**(Commission
File Number)**

16-1731691

**(IRS Employer
Identification No.)**

1700 Pacific, Suite 2900

Dallas, Texas

(Address of principal executive offices)

75201

(Zip Code)

Registrant's telephone number, including area code: (214) 750-1771

(Former name or former address, if changed since last report): Not applicable

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 (see General Instruction A.2. below):

- ☐ 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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This amendment provides the consent of independent auditors for the consolidated financial statements of Pueblo Midstream Gas Corporation (Pueblo) as of and for the year ended December 31, 2006. The Pueblo consolidated financial statements are incorporated by reference into this Current Report on Form 8-K/A from the Amendment No. 1 to the Current Report on Form 8-K/A filed on May 11, 2007. There are no changes to the Pueblo consolidated financial statements.

Item 9.01 Financial Statements and Exhibits

Exhibit 23.1 Consent of Independent Auditors

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.

REGENCY ENERGY PARTNERS LP

By: /s/ Stephen L. Arata
Stephen L. Arata
Executive Vice President Chief Financial
Officer of Regency GP LLC, General
Partner of Regency GP LP, General
Partner of Regency Energy Partners LP

Date: May 25, 2007