# 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

Date of Report (Date of Earliest Event Reported):

September 6, 2012

# Ferrellgas Partners, L.P.

(Exact name of registrant as specified in its charter)

| Delaware   | 001-11331                                   | 43-1698480        |
|--|---|-------------------|
| (State or other jurisdiction                             | (Commission                                 | (I.R.S. Employe   |
| of incorporation)  | File Number)                                | Identification No |
| 7500 College Blvd., Suite 1000, Overland Park,<br>Kansas |   | 66210             |
| (Address of principal executive offices)                 |   | (Zip Code)        |
| Registrant's telephone number, including area code:      |   | 913-661-1500      |
|  | Not Applicable                              |                   |
| Former name or fo  | ormer address, if changed since last report |                   |

# Ferrellgas Partners Finance Corp.

(Exact name of registrant as specified in its charter)

| Delaware   | 333-06693                                  | 43-1742520         |
|--|--|--------------------|
| (State or other jurisdiction                             | (Commission                                | (I.R.S. Employer   |
| of incorporation)  | File Number)                               | Identification No. |
| 7500 College Blvd., Suite 1000, Overland Park,<br>Kansas |  | 66210              |
| (Address of principal executive offices)                 |  | (Zip Code)         |
| Registrant's telephone number, including area code:      |  | 913-661-1500       |
|  | n/a  |                    |
| Former name or fo  | rmer address, if changed since last report |                    |

Ferrellgas, L.P.

(Exact name of registrant as specified in its charter)

| Delaware  | 000-50182   | 43-1698481   |
|---|---|--|
| (State or other jurisdiction of incorporation)  | (Commission<br>File Number)   | (I.R.S. Employer Identification No.)                 |
| 7500 College Blvd., Suite 1000, Overland Park,<br>Kansas  |   | 66210  |
| (Address of principal executive offices)  |   | (Zip Code)   |
| Registrant's telephone number, including ar   | rea code:   | 913-661-1500   |
|   | n/a   |  |
| Former  | name or former address, if changed since last r                                 | eport  |
| <u> </u>  | rellgas Finance Cor   | <b>-</b><br>-  |
| (Ex   | act name of registrant as specified in its charter                              | )  |
| Delaware  | 000-50183   | 14-1866671   |
| (State or other jurisdiction of incorporation)  | (Commission<br>File Number)   | (I.R.S. Employer Identification No.)                 |
| 7500 College Blvd., Suite 1000, Overland Park,<br>Kansas  |   | 66210  |
| (Address of principal executive offices)  |   | (Zip Code)   |
| Registrant's telephone number, including ar   | rea code:   | 913-661-1500   |
|   | n/a   |  |
| Former  | name or former address, if changed since last r                                 | eport  |
|   |   |  |
| Check the appropriate box below if the Form 8-K filing is i rovisions:  | ntended to simultaneously satisfy the filing obl                                | igation of the registrant under any of the following |
| <ul> <li>Written communications pursuant to Rule 425 under th</li> <li>Soliciting material pursuant to Rule 14a-12 under the E</li> <li>Pre-commencement communications pursuant to Rule</li> <li>Pre-commencement communications pursuant to Rule</li> </ul> | Exchange Act (17 CFR 240.14a-12)<br>14d-2(b) under the Exchange Act (17 CFR 240 |  |

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#### Item 4.01 Changes in Registrant's Certifying Accountant.

Dismissal of Former Certifying Accountants:

(a)On September 6, 2012 the Audit Committee of Ferrellgas, Inc., approved the dismissal of Deloitte & Touche LLP ("Deloitte") as the independent registered public accounting firm of Ferrellgas Partners, L.P., Ferrellgas Partners Finance Corp., Ferrellgas, L.P. and Ferrellgas Finance Corp. (collectively the "Registrants"), effective as of the date of Deloitte's completion of audit services for the fiscal year ended July 31, 2012 and the filing of the Registrants' Annual Report on Form 10-K. Upon the effectiveness of the dismissal of Deloitte, the Registrants will file an amendment to this Form 8-K to update the disclosures required by Item 4.01 of Form 8-K.

Deloitte's audit reports on the Registrants' consolidated financial statements for the fiscal years ended July 31, 2011 and 2010 did not contain any adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles. Deloitte's reports on the effectiveness of Ferrellgas Partners, L.P.'s internal control over financial reporting as of July 31, 2011 and 2010 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. Deloitte has not yet issued its report on the Registrants' consolidated financial statements for the fiscal year ended July 31, 2012, and the Registrants have not yet filed their related Annual Report on Form 10-K (the "2012 Annual Report). Upon the issuance by Deloitte of its report on the Registrants' consolidated financial statements for the fiscal year ended July 31, 2012 and the related report on Ferrellgas Partners, L.P.'s internal control over financial reporting, the Registrants will file an amendment to this Form 8-K to provide the disclosures required by Item 304(a)(1) of Regulation S-K.

During the two fiscal years ended July 31, 2011 and 2010, and the subsequent interim period through September 6, 2012, there were (i) no disagreements (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) between the Registrants and Deloitte on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which if not resolved to the satisfaction of Deloitte would have caused Deloitte to make reference thereto in their reports on the Registrants' financial statements for such years, and (ii) no "reportable events" as that term is defined in Item 304(a) (1)(v) of Regulation S-K.

On September 6, 2012, the Registrants provided Deloitte with a copy of this Form 8-K and requested that Deloitte provide the Registrants with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of Deloitte's letter, dated September 7, 2012 is filed as Exhibit 16.1 to this Form 8-K.

#### Engagement of New Certifying Accountants:

(b)On September 6, 2012, the Audit Committee of Ferrellgas Inc. approved the appointment of Grant Thornton LLP ("Grant Thornton") to serve as the Registrants' independent registered public accounting firm for the fiscal year ending July 31, 2013. During the two fiscal years ended July 31, 2011 and 2010, and the subsequent interim period through September 6, 2012, the Registrants have not consulted with Grant Thornton regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Registrant's consolidated financial statements, and no written report or oral advice was provided to the Registrants by Grant Thornton that was an important factor considered by the Registrants in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was the subject of a disagreement (as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and related instructions) or a "reportable event" (as that term is defined in Item 304(a)(1)(v) of Regulation S-K).

#### **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.

Ferrellgas Partners, L.P.

By: J. Ryan VanWinkle

Name: J. Ryan VanWinkle

Title: Executive Vice President and Chief Financial Officer, Treasurer (Principal Financial and Accounting Officer) of Ferrellgas, Inc., the

general partner

Ferrellgas Partners Finance Corp.

By: J. Ryan VanWinkle

Name: J. Ryan VanWinkle

Title: Chief Financial Officer and Sole Director

Ferrellgas, L.P.

By: J. Ryan VanWinkle

Name: J. Ryan VanWinkle

Title: Executive Vice President and Chief Financial Officer, Treasurer (Principal Financial and Accounting Officer) of Ferrellgas, Inc., the

general partner

Ferrellgas Finance Corp.

By: J. Ryan VanWinkle

Name: J. Ryan VanWinkle

Title: Chief Financial Officer and Sole Director

September 6, 2012

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### Exhibit Index

| Exhibit No. | Description  |
|-------------|--|
|             |  |
| 16.1        | Deloitte & Touche LLP letter regarding change in certifying accountant |

September 7, 2012

Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549-7561

Re: Ferrellgas Partners, L.P.

Dear Sirs/Madams:

We have read Item 4.01 of the Registrants' Form 8-K dated September 6, 2012, and have the following comments:

- 1. We agree with the statements made in Item 4.01(a), except that we have no basis on which to agree or disagree with the Registrant's statement that (i) the change was approved by the Audit Committee of Ferrellgas, Inc. and (ii) the Company will file an amendment to this Form 8-K to provide the disclosures required by Item 304(a)(1) of Regulation S-K.
- 2. We have no basis on which to agree or disagree with the Registrant's statements made in Item 4.01(b).

Yours truly, /s/ Deloitte & Touche LLP Kansas City, Missouri