
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENTS TO:
REGISTRATION STATEMENT ON FORM S-8 No. 333-184035
REGISTRATION STATEMENT ON FORM S-8 No. 333-228708**
*UNDER
THE SECURITIES ACT OF 1933*

SUNOCO LP

(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of
incorporation or organization)

30-0740483
(I.R.S. Employer
Identification No.)

**8111 Westchester Drive, Suite 400
Dallas, Texas 75225**
(Address of Principal Executive Offices) (Zip Code)

**Sunoco LP 2012 Long Term Incentive Plan
Sunoco LP 2018 Long-Term Incentive Plan**
(Full title of the Plans)

**Dylan A. Bramhall
Sunoco GP LLC
8111 Westchester Drive, Suite 400
Dallas, Texas 75225
(214) 981-0700**
(Name and address and telephone number, including area code, of agent for service)

With copies to:

**E. Ramey Layne
Jackson A. O'Maley
Vinson & Elkins L.L.P.
845 Texas Ave, Suite 4700
Houston, Texas 77002
(713) 758-2222**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒

Non-accelerated filer ☐

Accelerated filer ☐

Smaller reporting company ☐

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

Explanatory Note

On July 6, 2026, Sunoco LP (the “Registrant”) changed its state of domicile from the State of Delaware to the State of Texas pursuant to a plan of conversion. This redomiciliation was approved by the board of directors of the general partner in reliance in part on the recommendation of a special committee of the board of directors of the Registrant’s general partner. As a result of the redomiciliation, among other things, the affairs of the Registrant ceased to be governed by the Delaware Revised Uniform Limited Partnership Act and became subject to the Texas Business Organizations Code (the “TBOC”); the certificate of limited partnership and Third Amended and Restated Agreement of Limited Partnership of the Registrant, as amended by Amendment No. 1 to the Third Amended and Restated Agreement of Limited Partnership of the Registrant, that were in effect immediately prior to the redomiciliation were replaced by a new certificate of formation filed with the Secretary of State of the State of Texas and the Agreement of Limited Partnership of the Registrant (the “Texas Partnership Agreement”) approved in connection with the redomiciliation and plan of conversion; and each common unit of the Registrant as a Delaware limited partnership was converted into a common unit of the Registrant as a Texas limited partnership.

Pursuant to Rule 414 under the Securities Act of 1933, as amended (the “Securities Act”), on the date hereof the Registrant is filing these Post-Effective Amendments (the “Amendments”) to the Registration Statement on Form S-8, File No. 333-184035, and the Registration Statement on Form S-8, File No. 333-228708 (collectively, the “Registration Statements”), solely to reflect the change in the Registrant’s state of domicile as a result of the redomiciliation or as necessary to keep the Registration Statements from being misleading in any material respect. The Registration Statements were originally filed by the Registrant with the Securities and Exchange Commission (the “SEC”) on September 21, 2012 and December 7, 2018, respectively. Pursuant to Rule 414(d), the Registrant expressly adopts the Registration Statements, as modified by these Amendments, as its own for all purposes of the Securities Act and Securities Exchange Act of 1934, as amended (the “Exchange Act”), as a result of the redomiciliation.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Items 1 and 2 of Part I of Form S-8 is omitted from these Amendments in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I of Form S-8 have been or will be delivered to the participants in the Plans covered by the Registration Statements as adopted by these Amendments as specified by Rule 428(b)(1) under the Securities Act. Such documents are not required to be, and are not, filed with the SEC either as part of these Amendments or as a prospectus or prospectus supplement pursuant to Rule 424 under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the SEC by the Registrant are hereby incorporated herein by reference:

- (a) the Registrant's Annual Report on [Form 10-K](#) for the year ended December 31, 2025;
- (b) the Registrant's Quarterly Report on [Form 10-Q](#) for the quarter ended March 31, 2026;
- (c) the Registrant's Current Reports on Form 8-K filed on [January 16, 2026](#), [February 26, 2026](#), [March 9, 2026](#), [April 21, 2026](#) and [July 6, 2026](#); and
- (d) the description of the Registrant's securities registered under Section 12 of the Exchange Act contained in Exhibit 4.1 to the Registrant's Annual Report on Form 10-K filed on February 19, 2026, which updates the description of the Registrant's common units contained in the Registrant's Registration Statement on Form 8-A filed with the SEC on September 17, 2012, including all other amendments and reports filed for the purpose of updating such description.

All documents that the Registrant subsequently files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date hereof (except for any portions of the Registrant's Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with the SEC) and prior to the filing of a post-effective amendment hereto indicating that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes hereof to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part hereof.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

As provided in the Texas Partnership Agreement, which is incorporated herein by reference, the Registrant will generally indemnify its general partner, officers, directors and affiliates of its general partner to the fullest extent permitted by law against all losses, claims, damages or similar events; provided, that the indemnitee will not be indemnified and held harmless if there has been a final and non-appealable judgment entered by a court of competent jurisdiction determining that, in respect of the matter for which the indemnitee is seeking indemnification, the indemnitee acted in bad faith or engaged in fraud, willful misconduct, or in the case of a criminal matter, acted with knowledge that the indemnitee's conduct was unlawful. To the fullest extent permitted by applicable law, Chapter 8 of the TBOC shall not apply to the Registrant, any partners or any indemnitee.

To the extent that the indemnification provisions of the Texas Partnership Agreement purport to include indemnification for liabilities arising under the Securities Act, in the opinion of the SEC, such indemnification is contrary to public policy and is therefore unenforceable.

The Registrant also maintains insurance coverage under a policy insuring its directors and officers against certain liabilities which they may incur in their capacity as such.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The following exhibits are filed as part of these Amendments:

Exhibit Number	Description of Document
4.1	Certificate of Formation of Sunoco LP, dated as of July 2, 2026 (incorporated by reference to Exhibit 3.1 of Sunoco LP's Form 8-K12B (File No. 001-35653) filed by Sunoco LP on July 6, 2026)
4.2	Agreement of Limited Partnership of Sunoco LP, dated as of July 6, 2026 (incorporated by reference to Exhibit 3.2 of Sunoco LP's Form 8-K12B (File No. 001-35653) filed by Sunoco LP on July 6, 2026)
4.3	Sunoco LP 2012 Long Term Incentive Plan (incorporated by reference to Exhibit 10.2 of Sunoco LP's Registration Statement on Form S-1/A (File No. 333-182276) filed by Sunoco LP on September 10, 2012)
4.4	First Amendment to the Sunoco LP 2012 Long Term Incentive Plan, dated November 4, 2014 (incorporated by reference to Exhibit 10.24 of Sunoco LP's Annual Report on Form 10-K (File Number 001-35653) filed by Sunoco LP on February 27, 2015)
4.5	Sunoco LP 2018 Long-Term Incentive Plan (incorporated by reference to Exhibit 10.1 of Sunoco LP's Current Report on Form 8-K (File No. 001-35653) filed by Sunoco LP on November 20, 2018)
5.1*	Opinion of Vinson & Elkins L.L.P.
23.1*	Consent of Grant Thornton LLP, independent registered public accounting firm (Sunoco LP)
23.2*	Consent of PricewaterhouseCoopers LLP
23.3*	Consent of Grant Thornton LLP, independent certified public accountants (ET-S Permian Holdings Company LP)
23.4*	Consent of Vinson & Elkins L.L.P. (included as part of Exhibit 5.1)
24.1*	Powers of Attorney (incorporated by reference to the signature pages hereto)

* Filed herewith

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to the Registration Statements:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statements. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) under the Securities Act if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Filing Fee Tables" or "Calculation of Registration Fee" table, as applicable, in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statements or any material change to such information in the Registration Statements;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statements.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statements shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused these Amendments to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Dallas, State of Texas, on July 16, 2026.

SUNOCO LP

By: Sunoco GP LLC, its general partner

By: /s/ Dylan A. Bramhall

Dylan A. Bramhall
Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS that each individual whose signature appears below constitutes and appoints Dylan A. Bramhall and Edward Pak, or either of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to these Registration Statements on Form S-8, and to file the same with all exhibits thereto and all documents in connection therewith, with the SEC, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or his, her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, these Amendments have been signed by the following persons in the capacities indicated, which are with Sunoco GP LLC, the general partner of Sunoco LP, on July 16, 2026.

<u>Signature</u>	<u>Title (of Sunoco GP LLC)</u>
<u>/s/ Joseph Kim</u> Joseph Kim	President & Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ Dylan A. Bramhall</u> Dylan A. Bramhall	Chief Financial Officer (Principal Financial Officer)
<u>/s/ Rick J. Raymer</u> Rick J. Raymer	Vice President, Controller and Principal Accounting Officer (Principal Accounting Officer)
<u>/s/ Ray W. Washburne</u> Ray W. Washburne	Chairman of the Board
<u>/s/ David K. Skidmore</u> David K. Skidmore	Director
<u>/s/ Oscar A. Alvarez</u> Oscar A. Alvarez	Director

Signature

Title
(of *Sunoco GP LLC*)

/s/ Bradley C. Barron

Bradley C. Barron

Director

/s/ W. Brett Smith

W. Brett Smith

Director



July 16, 2026

Sunoco LP
8111 Westchester Drive, Suite 400
Dallas, Texas 75225

Ladies and Gentlemen:

We have acted as counsel for Sunoco LP, a Texas limited partnership (the “Company”), as successor to Sunoco LP, a Delaware limited partnership (the “Delaware Partnership”), in connection with the Post-Effective Amendments to the following registration statements on Form S-8 previously filed with the Securities and Exchange Commission by the Delaware Partnership (collectively, the “Registration Statements”): (i) File No. 333-184035, and (ii) File No. 333-228708 under the Securities Act of 1933, as amended (the “Act”). The Registration Statements relate to the registration under the Act of the Company’s common units (the “Units”), issuable in respect of awards under the Incentive Plans (as defined below).

On July 6, 2026, the Company changed its state of domicile from the State of Delaware to the State of Texas pursuant to a Plan of Conversion (the “Redomiciliation”). As part of the Redomiciliation, all compensation or benefit plans of the Delaware Partnership in effect immediately prior to the Redomiciliation continue to be compensation or benefit plans of the Company following the Redomiciliation, including each of the following equity-based incentive plans: (i) the Sunoco LP 2012 Long Term Incentive Plan and (ii) the Sunoco LP 2018 Long-Term Incentive Plan (collectively, including any schedules or appendices thereto, as amended from time to time, the “Incentive Plans”). Additionally, each equity-based award relating to the common units of the Delaware Partnership granted by the Delaware Partnership pursuant to the Incentive Plans (collectively, the “Delaware Partnership Incentive Awards”) that was outstanding immediately prior to the Redomiciliation converted to an equivalent award of the Company (collectively, the “Company Incentive Awards”) pursuant to the Incentive Plans. The Company Incentive Awards are subject to substantially the same terms and conditions as the Delaware Partnership Incentive Awards.

In reaching the opinions set forth herein, we have examined and are familiar with originals or copies, certified or otherwise identified to our satisfaction, of such documents and records of the Company and such statutes, regulations and other instruments as we deemed necessary or advisable for purposes of this opinion, including (i) the Registration Statements, (ii) certain resolutions adopted by the board of directors of the Company, (iii) the Incentive Plans, and (iv) such other certificates, instruments, and documents as we have considered necessary for purposes of this opinion letter. As to any facts material to our opinions, we have made no independent investigation or verification of such facts and have relied, to the extent that we deem such reliance proper, upon certificates of public officials and officers or other representatives of the Company.

Vinson & Elkins LLP Attorneys at Law
Austin Brussels Dallas Denver Dubai Dublin Houston London
Los Angeles New York Richmond San Francisco Tokyo Washington

Texas Tower, 845 Texas Avenue, Suite 4700
Houston, TX 77002
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We have assumed (i) the legal capacity of all natural persons, (ii) the genuineness of all signatures, (iii) the authority of all persons signing all documents submitted to us on behalf of the parties to such documents, (iv) the authenticity of all documents submitted to us as originals, (v) the conformity to authentic original documents of all documents submitted to us as copies, (vi) that all information contained in all documents reviewed by us is true, correct and complete, and (vii) that the Units will be issued in accordance with the terms of the Incentive Plans.

Based on the foregoing and subject to the limitations set forth herein, and having due regard for the legal considerations we deem relevant, we are of the opinion that the Units have been duly authorized and, when the Units are issued by the Company in accordance with the terms of the Incentive Plans and the instruments executed pursuant to the Incentive Plans, as applicable, that govern the awards to which any Units relate, the Units will be validly issued and, under the Texas Business Organizations Code (the "TBOC"), the holders of such Units will have no obligation to make further payments for ownership of such Units or contributions to the Company solely by reason of their ownership of Units or their status as limited partners of the Company, and no personal liability for the debts, obligations and liabilities of the Company, whether arising in contract, tort or otherwise, solely by reason of being limited partners of the Company.

This opinion is limited in all respects to the TBOC. We express no opinion as to any other law or any matter other than as expressly set forth above, and no opinion as to any other law or matter may be inferred or implied herefrom. The opinions expressed herein are rendered as of the date hereof and we expressly disclaim any obligation to update this letter or advise you of any change in any matter after the date hereof.

This opinion letter may be filed as an exhibit to the Registration Statements. In giving this consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

/s/ Vinson & Elkins L.L.P.

Vinson & Elkins L.L.P.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated February 19, 2026, with respect to the consolidated financial statements and internal control over financial reporting of Sunoco LP included in the Annual Report on Form 10-K for the year ended December 31, 2025, which are incorporated by reference in these Registration Statements. We consent to the incorporation by reference of the aforementioned reports in these Registration Statements.

/s/ GRANT THORNTON LLP

Dallas, Texas

July 16, 2026

Consent of Independent Auditor

We hereby consent to the incorporation by reference in the Post-Effective Amendments to the Registration Statements on Form S-8 (No. 333-184035), Form S-8 (No. 333-228708) and the Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 (No. 333-282818), dated July 16, 2026, of Sunoco LP of our report dated September 4, 2025 relating to the consolidated financial statements of Parkland Corporation.

/s/ PricewaterhouseCoopers LLP

Chartered Professional Accountants

Calgary, Alberta
Canada

July 16, 2026

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We have issued our report dated February 19, 2026, with respect to the consolidated financial statements of ET-S Permian Holdings Company LP included in the Annual Report of Sunoco LP on Form 10-K for the year ended December 31, 2025, which are incorporated by reference in these Registration Statements. We consent to the incorporation by reference of the aforementioned report in these Registration Statements.

/s/ GRANT THORNTON LLP

Dallas, Texas

July 16, 2026