

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

FORM 8-K/A
AMENDMENT NO. 2 TO
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (date of earliest event reported): April 1, 2004

CROSSTEX ENERGY, L.P.

(Exact name of Registrant as specified in its charter)

DELAWARE
(State of incorporation
or organization)

000-50067
(Commission file number)

16-1616605
(I.R.S. employer
identification number)

2501 CEDAR SPRINGS, SUITE 600
DALLAS, TX
(Address of principal executive offices)

75201
(Zip code)

Registrant's telephone number, including area code: (214) 953-9500

This current report on Form 8-K/A amends our current report on Form 8-K filed with the Securities and Exchange Commission ("SEC") on April 14, 2004, as amended by our amendment no. 1 to current report on Form 8-K/A filed with the SEC on May 21, 2004 (as amended, the "Form 8-K"). Unless set forth below, all previous items of the Form 8-K are unchanged.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(a) *Financial Statements of Businesses Acquired*

Item 7(a) of the Form 8-K is hereby supplemented as follows:

The unaudited condensed consolidated financial statements of LIG Pipeline Company and its subsidiaries, are included as Exhibit 99.1 to this amendment no. 2 to current report on Form 8-K and are incorporated herein by reference.

(c) *Exhibits*

EXHIBIT NUMBER	DESCRIPTION
99.1	— Financial Statements of LIG Pipeline Company and Subsidiaries

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.

CROSSTEX ENERGY, L.P.

By: Crosstex Energy GP, L.P., its General Partner

By: Crosstex Energy GP, LLC, its General Partner

Date: June 10, 2004

By: /s/ WILLIAM W. DAVIS

William W. Davis
Executive Vice President and
Chief Financial Officer

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EXHIBIT
NUMBER

DESCRIPTION

99.1	— Financial Statements of LIG Pipeline Company and Subsidiaries
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LIG PIPELINE COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

For the Three Months Ended March 31, 2004 and 2003
(in thousands)
(Unaudited)

	<u>2004</u>	<u>2003</u>
Operating Revenues:		
Transportation Revenues	\$ 1,463	\$ 1,522
Processing Revenues	17,247	14,443
Gas Sales	141,140	186,162
Gas Sales—Affiliated	41,430	62,978
	<u>201,280</u>	<u>265,105</u>
Total Operating Revenues	201,280	265,105
Operating Expenses:		
Gas Purchases	119,073	151,932
Gas Purchases—Affiliated	75,205	108,123
Operation and Maintenance	3,564	3,012
Administrative and General	1,357	944
AEPSC—Managerial and Professional	598	165
Depreciation and Amortization	912	917
Taxes Other Than Income Taxes	641	565
	<u>201,350</u>	<u>265,658</u>
Total Operating Expenses	201,350	265,658
Operating (Loss)	(70)	(553)
Nonoperating Income	83	833
Interest Income—Affiliated	108	607
Interest Expense	46	372
	<u>75</u>	<u>(285)</u>
Income Before Income Taxes	75	(285)
Income Tax Expense (Credit)	274	(426)
Income (Loss) before Cumulative Effect	(199)	141
Cumulative Effect of Accounting Change (net of 288 tax)	—	534
	<u>(199)</u>	<u>675</u>
Net Income (Loss)	\$ (199)	\$ 675

LIG PIPELINE COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

ASSETS

March 31, 2004 and December 31, 2003

(Unaudited)

	2004	2003
	(in thousands)	
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 160	\$ 325
Advances to Affiliates	11,301	6,776
Accounts Receivable:		
Trade Receivables	44,243	47,416
Affiliated Companies	15,048	4,995
Allowance for Uncollectible Accounts	(252)	(252)
Materials and Supplies	637	585
Gas Inventory	181	134
Price-Risk Management Assets	106	169
Price-Risk Management Assets—Affiliates	2,550	17,490
Prepaid Taxes	1,029	1,211
Prepayments and Other	343	708
TOTAL CURRENT ASSETS	75,346	79,557
PROPERTY, PLANT AND EQUIPMENT:		
Processing Equipment	36,108	36,108
Transmission	69,933	69,899
General	11,927	11,919
Construction Work In Progress	2,939	2,624
Total Property, Plant and Equipment	120,907	120,550
Less: Accumulated Depreciation and Amortization	17,561	16,681
NET PROPERTY, PLANT AND EQUIPMENT	103,346	103,869
Goodwill (Less Amortization of \$268 as of March 31, 2004 and December 31, 2003)	525	525
OTHER PROPERTY AND INVESTMENTS	637	637
LONG-TERM PRICE-RISK MANAGEMENT ASSETS	2	—
LONG-TERM PRICE-RISK MANAGEMENT ASSETS—AFFILIATES	—	77
NONCURRENT ASSETS	6,987	7,718
TOTAL ASSETS	\$ 186,843	\$ 192,383

LIG PIPELINE COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

LIABILITIES AND MEMBER'S CAPITAL

March 31, 2004 and December 31, 2003

(Unaudited)

	2004	2003
	(in thousands)	
LIABILITIES		
CURRENT LIABILITIES:		
Advances from Affiliates	\$ 118	\$ 78
Accounts Payable—Trade	39,852	38,239
Accounts Payable—Affiliated Companies	16,087	19,140
Price-Risk Management Liabilities	12,355	14,574
Price-Risk Management Liabilities—Affiliates	—	2,778
Other	4,391	4,154
	72,803	78,963
TOTAL CURRENT LIABILITIES	72,803	78,963
DEFERRED INCOME TAXES	13,633	12,730
NONCURRENT LIABILITIES	6,787	6,916
LONG-TERM PRICE-RISK MANAGEMENT LIABILITIES—AFFILIATES	102	113
MEMBER'S CAPITAL		
MEMBER'S CAPITAL:		
Paid-in Capital	97,460	97,460
Accumulated Other Comprehensive Income (Loss)	—	(56)
Accumulated Deficit	(3,942)	(3,743)
	93,518	93,661
TOTAL MEMBER'S CAPITAL	\$ 93,518	\$ 93,661
TOTAL LIABILITIES AND MEMBER'S CAPITAL	\$ 186,843	\$ 192,383

LIG PIPELINE COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Three Months Ended March 31, 2004 and 2003

(Unaudited)

	<u>2004</u>	<u>2003</u>
	<u>(in thousands)</u>	
OPERATING ACTIVITIES:		
Net Income (Loss)	\$ (199)	\$ 675
Cumulative Effect of Change in Accounting Principles	—	(534)
Adjustments for Noncash Items:		
Depreciation and Amortization	912	917
Deferred Income Taxes	(657)	777
Fair Value of Price Risk Management Contracts	10,070	(484)
Changes in Certain Current Assets and Liabilities:		
Accounts Receivable	(6,880)	(52,691)
Gas Inventory	(47)	3,637
Materials and Supplies	(52)	(1)
Accrued Taxes	182	(839)
Accounts Payable	(1,440)	58,243
Other, Net	7,325	2,608
Net Cash Flows From Operating Activities	<u>9,214</u>	<u>12,308</u>
INVESTING ACTIVITIES:		
Gross Property Additions	(4,894)	(270)
Net Cash Used For Investing Activities	<u>(4,894)</u>	<u>(270)</u>
FINANCING ACTIVITIES:		
Change in Advances from/to Affiliates, Net	(4,485)	(12,990)
Net Cash Flows Used For Financing Activities	<u>(4,485)</u>	<u>(12,990)</u>
NET DECREASE IN CASH	(165)	(952)
CASH AT BEGINNING OF PERIOD	<u>325</u>	<u>1,400</u>
CASH AT END OF PERIOD	<u>\$ 160</u>	<u>\$ 448</u>

Cash paid (received) for income taxes was \$.1 million and \$.4 million and for interest was \$(.2) million and \$1.7 million in 2004 and 2003, respectively.

QuickLinks

[Exhibit 99.1](#)

[LIG PIPELINE COMPANY AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS For the Three Months Ended March 31, 2004 and 2003 \(in thousands\) \(Unaudited\)](#)
[LIG PIPELINE COMPANY AND SUBSIDIARIES CONDENSED CONSOLIDATED BALANCE SHEETS ASSETS March 31, 2004 and December 31, 2003 \(Unaudited\)](#)
[LIG PIPELINE COMPANY AND SUBSIDIARIES CONDENSED CONSOLIDATED BALANCE SHEETS LIABILITIES AND MEMBER'S CAPITAL March 31, 2004 and December 31, 2003 \(Unaudited\)](#)
[LIG PIPELINE COMPANY AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS For the Three Months Ended March 31, 2004 and 2003 \(Unaudited\)](#)
[LIG PIPELINE COMPANY AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF MEMBER'S CAPITAL AND COMPREHENSIVE INCOME \(LOSS\) For the Three Months Ended March 31, 2004 and 2003 \(Unaudited\) \(in thousands\)](#)