



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

November 1, 2007

By U.S. Mail

Mr. Richard F. Ambury
Chief Financial Officer
Star Gas Partners, L.P.
Star Gas Finance Company
2187 Atlantic Street
Stamford, Connecticut 06902

**Re: Star Gas Partners, L.P.
File No. 1-14129
Star Gas Finance Company
File No. 333-103873-01
Form 10-K for the Fiscal Year Ended September 30, 2006
Filed January 17, 2007
Form 10-Q for the Quarterly Period Ended June 30, 2007
Filed August 9, 2007**

Dear Mr. Ambury:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief