

Mail Stop 3561

June 18, 2009

Daniel P. Donovan, Chief Executive Officer
Star Gas Partners, L.P.
2187 Atlantic Street
Stamford, Connecticut 06902

Re: Star Gas Partners, L.P.
Form 10-K for Year Ended September 30, 2008
Filed December 10, 2008
File No. 1-14129

Star Gas Finance Company
Form 10-K for Year Ended September 30, 2008
Filed December 10, 2008
File No. 333-103873-01

Dear Mr. Donovan:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: R. Brian Brodrick, Esq.
Phillips Nizer LLP
Via Facsimile