



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 31, 2018

Michael A. Kuglin  
Chief Financial Officer  
Suburban Propane Partners, L.P.  
240 Route 10 West  
Whippany, NJ 07981

**Re: Suburban Propane Partners, L.P.**  
**Form 10-K for the Fiscal Year Ended September 30, 2017**  
**Filed November 22, 2017**  
**File No. 1-14222**

Dear Mr. Kuglin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Daniel S. Bloomstein  
Vice President and Controller