



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2010

Mr. Curtis V. Anastasio  
Chief Executive Officer  
NuStar GP Holdings, LLC  
NuStar Energy L.P.  
2330 North Loop 1604 West  
San Antonio, Texas 78248

**Re: NuStar GP Holdings, LLC  
NuStar Energy L.P.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Response Letter Dated July 13, 2010  
Response Letter Dated September 3, 2010  
File No. 1-32940  
File No. 1-16417**

Dear Mr. Anastasio:

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

Sincerely,

H. Roger Schwall  
Assistant Director