



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4628

June 1, 2018

Via E-mail

Mr. Thomas R. Shoaf  
Chief Financial Officer  
NuStar Energy L.P.  
19003 IH-10 West  
San Antonio, Texas 78257

**Re: NuStar Energy L.P.**  
**Form 10-K for the Fiscal Year ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 1-16417**

Dear Mr. Shoaf:

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/ John Reynolds

John Reynolds  
Assistant Director  
Office of Natural Resources