



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2020

Edward Faneuil  
Executive Vice President, General Counsel and Secretary  
Global Partners LP  
P.O. Box 9161  
800 South St.  
Waltham, Massachusetts 02454-9161

**Re: Global Partners LP**  
**Registration Statement on Form S-4**  
**Filed December 16, 2020**  
**File No. 333-251392**

Dear Mr. Faneuil:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services