



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

August 4, 2008

Via U.S. Mail and Fax (317) 328-5676

Mr. R. Patrick Murray, II
Chief Financial Officer
Calumet Specialty Products Partners, L.P.
2780 Waterfront Parkway E. Drive, Suite 200
Indianapolis, Indiana 46214

**Re: Calumet Specialty Product Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 4, 2008**

**Form 10-Q for the Quarterly Period Ended March 31, 2008
Filed May 9, 2008
File No. 0-51734**

Dear Mr. Murray:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief