



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 8, 2009

Mr. R. Patrick Murray, II  
Vice President, Chief Financial Officer and Secretary  
Calumet GP, LLC  
2780 Waterfront Pkwy E. Drive, Suite 200  
Indianapolis, IN 46214

**Re: Calumet Specialty Products Partners, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 4, 2009**  
**Response Letter Dated November 12, 2009**  
**File No. 000-51734**

Dear Mr. Murray:

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