



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