



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2017

Mail Stop 4720

Via Email

William J. Janetschek  
Chief Financial Officer  
KKR & Co. L.P.  
9 West 57th Street, Suite 4200  
New York, NY 10019

**Re: KKR & Co. L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 001-34820**

Dear Mr. Janetschek:

We have completed our review of your filings. 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/ Hugh West

Hugh West  
Accounting Branch Chief  
Office of Financial Services