



DIVISION OF
CORPORATION FINANCE

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

January 17, 2013

Via E-mail

Simon Dupéré
Niska Gas Storage Partners LLC
1001 Fannin Street, Suite 2500
Houston, TX 77002

**Re: Niska Gas Storage Partners LLC
Form 10-K for the Fiscal Year Ended March 31, 2012
Filed June 11, 2012
File No. 001-34733**

Dear Mr. Dupéré:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief