



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

DIVISION OF  
CORPORATION FINANCE

July 30, 2020

Thomas R. Miller  
Chief Financial Officer  
Sunoco LP  
8111 Westchester Drive  
Suite 400  
Dallas, Texas 75225

**Re: Sunoco LP**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed February 21, 2020**  
**File No. 1-35653**

Dear Mr. Miller:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Energy & Transportation