



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2014

Via E-mail

Charles S. Parrish  
Vice President, General Counsel and Secretary  
Tesoro Logistics LP  
19100 Ridgewood Pkwy  
San Antonio, Texas 78259-1828

**Re: Tesoro Logistics LP  
Registration Statement on Form S-4  
Filed April 11, 2014  
File No. 333-195228  
Annual Report on Form 10-K for Fiscal Year Ended December 31, 2013  
Filed February 24, 2014  
File No. 1-35143**

Dear Mr. Parrish:

We have limited our review of your filings to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filings and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-4

General

1. Please also be advised that we will not be able to accelerate the effectiveness of your registration statement until you have cleared all comments, including comments on your periodic reports, below.

Please respond to the following comments within 10 business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

Form 10-K for the Fiscal Year Ended December 31, 2013

Combined Consolidated Statements of Operations, page 75

2. We note your presentation of certain line items following net income of \$41,637 for the year ended December 31, 2013 to allocate this amount among the predecessors, limited partners and general partner. Further segregation between these line items, by providing double lines under total net income for each period and adding space between the net income amount and its allocation among the partners and predecessors, would appear to be a better presentation to delineate between total net income and the allocated amounts.

Notes to the Financial Statements

Note D - Net Income per Unit, page 94

3. Please tell us what consideration you have given to disclosing net income per unit for each of the three years presented based on net income including the loss attributable to predecessors in the footnotes and Selected Financial Data.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

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- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Wei Lu, Staff Accountant, at (202) 551-3725 or Shannon Buskirk, Staff Accountant, at (202) 551-3717 if you have questions regarding comments on the financial statements and related matters. Please contact Caroline Kim, Attorney-Adviser, at (202) 551-3878 with any other questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director

CC: Kenneth B. Wallach  
Simpson Thacher & Bartlett LLP