



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2014

Via E-mail

Daniel K. Borgen  
Chief Executive Officer and President  
USD Partners LP  
811 Main Street, Suite 2800  
Houston, TX 77002

**Re: USD Partners LP  
Amendment No. 1  
Registration Statement on Form S-1  
Filed September 22, 2014  
File No. 333-198500**

Dear Mr. Borgen:

We have reviewed your response to our September 12, 2014 comment letter and have the following comments.

Overview, page 2

1. We note the disclosure that the approval of Energy Capital Partners is required for the sales or acquisitions of any assets by USD or its subsidiaries, including you. In an appropriate place in the document, please quantify those thresholds as they may apply to you, to the extent practicable.

Risk Factors, page 28

We may choose to conduct, page 59

2. We note the disclosure here that you are seeking a ruling from the IRS and that Latham is unable to opine as to the qualifying nature of the income generated by certain portions of your business related to the railcar fleet services. Please update us as to the status of this IRS request. It does appear however that Latham has opined on this under "Partnership Status," at page 193. Please revise for consistency or advise.

Energy Capital Partners' Right to Sell, page 152

3. Please briefly disclose Energy Capital Partners' right to sell USD or its interests in USD, as discussed here, in the summary as well.

Daniel K. Borgen  
USD Partners LP  
September 26, 2014  
Page 2

You may contact Claire Erlanger at 202-551-3301 or Jean Yu at 202-551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Julie Griffith at 202-551-3267 or me at 202-551-3210 with any other questions.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney-Advisor