



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 7, 2017

Via E-mail

Mr. Craig Laurie  
Chief Financial Officer  
Brookfield Business Partners L.P.  
73 Front Street  
Hamilton, HM 12 Bermuda

**Re: Brookfield Business Partners L.P.**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed March 10, 2017**  
**File No. 1-37775**

Dear Mr. Laurie:

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,

/s/ W. John Cash

W. John Cash  
Branch Chief  
Office of Manufacturing and  
Construction