



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

December 15, 2017

Keith E. St.Clair
Executive Vice President and Chief Financial Officer
Buckeye Partners, L.P.
One Greenway Plaza
Suite 600
Houston, TX 77046

**Re: Buckeye Partners, L.P.
Registration Statement on Form S-3
Filed December 6, 2017
File No. 333-221918**

Dear Mr. St.Clair:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

/s/ Timothy S. Levenberg

for H. Roger Schwall
Assistant Director
Office of Natural Resources