

Mail Stop 3561

May 29, 2008

Mark A. Alexander  
Chief Executive Officer  
Suburban Propane Partners, L.P.  
240 Route 10 West  
Whippany, NJ 07981

**Re: Suburban Propane Partners, L.P.  
Form 10-K for the period ended September 29, 2007  
File No. 1-14222**

Dear Mr. Alexander:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director