

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

October 5, 2018

Thomas R. Miller Chief Financial Officer Sunoco GP LLC 8111 Westchester Drive Suite 400 Dallas, TX 75225

Re: Sunoco LP

**Registration Statement on Form S-4** 

Filed September 28, 2018

File No. 333-227607

Dear Mr. Miller:

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 Parhaum J. Hamidi, Attorney-Adviser, at (202) 551-3421 with any questions.

Sincerely,

Division of Corporation Finance Office of Natural Resources