



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