



**J. Stephen Gilbert**  
**Vice President, Assistant General Counsel**  
**and Corporate Secretary**

September 27, 2022

Ms. Jennifer Gowetski  
Ms. Amanda Ravitz  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

**Re: NuStar Energy L.P.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 10, 2022**  
**File No. 001- 16417**

Dear Ms. Gowetski and Ms. Ravitz:

This letter is in response to the comment letter of the staff of the United States Securities and Exchange Commission (the "Staff") dated September 16, 2022, concerning the Definitive Proxy Statement on Schedule 14A filed March 10, 2022, of NuStar Energy L.P. (the "Company").

For your convenience, we have restated your comments in italics, followed by our responses.

Definitive Proxy Statement on Schedule 14A filed March 10, 2022

General

1. *Please expand your discussion of the reasons you believe that your leadership structure is appropriate, addressing your specific characteristics or circumstances. In your discussion, please also address the circumstances under which you would consider having the Chair and CEO roles filled by a single individual, when shareholders would be notified of any such change, and whether you will seek prior input from shareholders.*

Response

The Company acknowledges the Staff's comment regarding leadership structure and confirms that the Company will address the comment in future filings, to the extent material.

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2. *Please expand upon the role that your presiding director plays in the leadership of the board. For example, please enhance your disclosure to address whether or not your presiding director may:*

- *require board consideration of, and/or override your CEO on, any risk matters; or*
- *provide input on design of the board itself.*

Response

The Company acknowledges the Staff's comment regarding the role our presiding director plays in the leadership of the board and confirms that the Company will address the comment in future filings, to the extent material.

3. *Please expand upon how your board administers its risk oversight function. For example, please disclose:*

- *why your board elected to retain direct oversight responsibility for HSE performance, operational performance, strategic planning, ESG performance, sustainability and energy transition and cybersecurity, rather than assign oversight to a board committee;*
- *the timeframe over which you evaluate risks (e.g., short-term, intermediate-term, or long-term) and how you apply different oversight standards based upon the immediacy of the risk assessed;*
- *whether you consult with outside advisors and experts to anticipate future threats and trends, and how often you re-assess your risk environment;*
- *how the board interacts with management to address existing risks and identify significant emerging risks;*
- *whether you have a Chief Compliance Officer and to whom this position reports; and*
- *how your risk oversight process aligns with your disclosure controls and procedures.*

Response

The Company acknowledges the Staff's comment regarding how the board administers its risk oversight function and confirms that the Company will address the comment, as well as any related material developments, in future filings, to the extent material.

Sincerely,

/s/ J. Stephen Gilbert

J. Stephen Gilbert  
Vice President, Assistant General Counsel  
and Corporate Secretary

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