

June 14, 2018

## **VIA EDGAR SUBMISSION**

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549 Attention: John Reynolds

Re: NuStar Energy L.P.
Registration Statement on Form S-4
Initially Filed on March 14, 2018
File No. 333-223671
Request for Acceleration

Dear Mr. Reynolds:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, NuStar Energy L.P., a Delaware limited partnership (the "<u>Partnership</u>"), hereby requests that the effective date of its Registration Statement on Form S-4 (File No. 333-223671), as amended (the "<u>Registration Statement</u>") be accelerated and that the Registration Statement be declared effective at 4:30 p.m., Washington, D.C. time, on June 15, 2018, or as soon thereafter as practicable.

If you have any questions regarding the foregoing request, please contact the undersigned at (210) 918-2512.

Very truly yours,

NUSTAR ENERGY L.P.

By: Riverwalk Logistics, L.P., its general partner

By: NuStar GP, LLC, its general partner

By: /s/ Amy L. Perry

Amy L. Perry Senior Vice President, General Counsel – Corporate & Commercial Law and Corporate Secretary

cc: George J. Vlahakos, Sidley Austin LLP Mark V. Purpura, Richards, Layton & Finger, P.A. Igor Kirman, Wachtell, Lipton, Rosen & Katz

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