

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 10-K/A

(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2013

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 001-14129

STAR GAS PARTNERS, L.P.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

2187 Atlantic Street, Stamford, Connecticut

(Address of principal executive office)

06-1437793

(I.R.S. Employer Identification No.)

06902

(Zip Code)

(203) 328-7310

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class

Name of each exchange on which registered

Common Units

New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Act (check one).

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of the registrant's common units held by non-affiliates on March 31, 2013 was approximately \$270,937,000. As of November 30, 2013, the registrant had 57,467,744 common units outstanding.

Documents Incorporated by Reference: None

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Explanatory Note

This Amendment No. 1 on Form 10K/A amends Item 11. (Executive Compensation) in our Annual Report on Form 10K for the fiscal year ended September 30, 2013 of Star Gas Partners, L.P. as filed with the Securities and Exchange Commission on December 11, 2013 (the “Annual Report”) in order to correct a typographical error contained in the Summary Compensation Table and related data.

This Amendment No.1 does not amend or update any other information set forth in the Annual Report and we have not updated disclosures contained therein to reflect any events that occurred at a date subsequent to the filing of the Annual Report.

Pursuant to Rule 12b-15 under the Securities Exchange act of 1934, as a result of this Amendment No. 1, the certifications pursuant to Rules 13a-14(a)/15(d)-14(a) under the Securities Exchange Act of 1934, as amended and Section 906 of the Sarbanes-Oxley Act of 2002 have been re-executed and refiled as of the date of this Amendment No. 1. As a result, the Exhibit Index in Part IV; Item 15 of the Annual Report is also being amended to reflect the inclusion of the aforementioned updates.

ITEM 11. EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

The Partnership's Amended and Restated Agreement of Limited Partnership provides that the general partner of the Partnership, Kestrel Heat, shall conduct, direct and manage all activities of the Partnership. The limited liability company agreement of the general partner provides that the business of the general partner shall be managed by a Board of Directors. The responsibility of the Board is to supervise and direct the management of the Partnership in the interest and for the benefit of the Partnership's unitholders. Among the Board's responsibilities is to regularly evaluate the performance and to approve the compensation of the Chief Executive Officer and, with the advice of the Chief Executive Officer, regularly evaluate the performance and approve the compensation of key executives.

As a limited partnership that is listed on the New York Stock Exchange, the Partnership is not required to have a Compensation Committee. Since the Chairman of the general partner and the majority of the Board are not employees, the Board determined that it has adequate independence to act in the capacity of a Compensation Committee to establish and review the compensation of the Partnership's executive officers and directors. The Board is comprised of Paul A. Vermeylen Jr. (Chairman), Steven J. Goldman (President and Chief Executive Officer), Daniel P. Donovan, Henry D. Babcock, C. Scott Baxter, Bryan H. Lawrence, Sheldon B. Lubar, and William P. Nicoletti.

Throughout this Report, each person who served as chief executive officer ("CEO") during fiscal 2013, each person who served as chief financial officer ("CFO") during fiscal 2013 and the two other most highly compensated executive officers serving at September 30, 2013 (there being no other executive officers who earned more than \$100,000 during fiscal 2013) are referred to as the "named executive officers" and are included in the Executive Compensation Table.

In this Compensation Discussion and Analysis, we address the compensation paid or awarded to Messrs. Donovan, Ambury, Goldman, and Oakley. We refer to these executive officers as our "named executive officers."

Compensation decisions for the above officers were made by the Board of Directors of the Partnership.

Compensation Philosophy and Policies

The primary objectives of the Partnership's compensation program, including compensation of the named executive officers, are to attract and retain highly qualified officers, employees and directors and to reward individual contributions to our success. The Board of Directors considers the following policies in determining the compensation of the named executive officers:

- compensation should be related to the performance of the individual executive and the performance measured against both financial and non-financial achievements;
- compensation levels should be competitive to ensure that we will be able to attract, motivate and retain highly qualified executive officers; and
- compensation should be related to improving unitholder value over time.

Compensation Methodology

The elements of the Partnership's compensation program for named executive officers are intended to provide a total incentive package designed to drive performance and reward contributions in support of business strategies at the Partnership and operating unit level. Subject to the terms of employment agreements that have been entered into with the named executive officers, all compensation determinations are discretionary and subject to the decision-making authority of the Board of Directors. We do not use benchmarking as a fixed criterion to determine compensation. Rather, after subjectively setting compensation based on the policies discussed above under "Compensation Philosophy and Policies", we reviewed the compensation paid to officers holding similar positions at our peer group companies to obtain a general understanding of the reasonableness of base salaries and other compensation payable to our named executive officers. Our peer group of companies was comprised of the following companies: Amerigas Partners, L.P., Suburban Propane Partners, L.P., Ferrellgas Partners, L.P. and Global Partners, L.P. We chose these companies because they are master limited partnerships that are engaged in the retail distribution of energy products like the Partnership.

Elements of Executive Compensation

For the fiscal year ended September 30, 2013, the principal components of compensation for the named executive officers were:

- base salary;
- annual discretionary profit sharing allocation;
- management incentive compensation plan; and
- retirement and health benefits.

Under our compensation structure, the mix of base salary, discretionary profit sharing allocation and long-term compensation provided to each executive officer varies depending on their position. The base salary for each executive officer is the only fixed component of compensation. All other compensation, including annual discretionary profit sharing allocation and long-term incentive compensation, is variable in nature.

The majority of the Partnership's compensation allocation is weighted towards base salary and annual discretionary profit sharing allocation. For the CEO, CFO and COO, approximately 50% of the annual compensation is in the form of base salary and approximately 50% is from the discretionary profit sharing allocation. For the Vice President- Controller, approximately 65% of the annual compensation is in the form of base salary and 35% is from the discretionary profit sharing allocations. In addition, during fiscal 2013, an aggregate of \$118,542 was paid to the named executive officers under the terms of the Partnership's management incentive compensation plan and represented a small portion of the executive compensation that was paid to these officers. In the future, the amounts payable to the named executive officers under the management incentive compensation plan should increase, if the Partnership is successful in increasing the overall level of distributions payable to unitholders.

We believe that together all of our compensation components provide a balanced mix of base compensation and compensation that is contingent upon each executive officer's individual performance and our overall performance. A goal of the compensation program is to provide executive officers with a reasonable level of security through base salary and benefits, while rewarding them through incentive compensation to achieve business objectives and create unitholder value over time. As a result, officers with lower overall compensation levels will tend to have a higher percentage of base compensation. We believe that each of our compensation components is important in achieving this goal. Base salaries provide executives with a base level of monthly income and security. Annual discretionary profit sharing allocations and long-term incentive awards provide an incentive to our executives to achieve business objectives that increase our financial performance, which creates unitholder value through continuity of, and increases in, distributions and increases in the market value of the units. In addition, we want to ensure that our compensation programs are appropriately designed to encourage executive officer retention, which is accomplished through all of our compensation elements.

Base Salary

The Board of Directors establishes base salaries for the named executive officers based on a number of factors, including:

- The historical salaries for services rendered to the Partnership and responsibilities of the named executive officer.
- The salaries of equivalent executive officers at our peer group companies.
- The prevailing levels of compensation and cost of living in the location in which the named executive officer works.

In determining the initial base compensation payable to individual named executive officers when they are first hired by the Partnership, our starting point is the historical compensation levels that the Partnership has paid to officers performing similar functions over the past few years. We also consider the level of experience and accomplishments of individual candidates and general labor market conditions, including the availability of candidates to fill a particular position. When we make adjustments to the base salaries of existing named executive officers, we review the individual's performance, the value each named executive officer brings to us and general labor market conditions.

Elements of individual performance considered, among others, without any specific weight given to each element, include business-related accomplishments during the year, difficulty and scope of responsibilities, effective leadership, experience, expected future contributions to the Partnership and difficulty of replacement. While base salary provides a base level of compensation intended to be competitive with the external market, the base salary for each named executive officer is determined on a subjective basis after consideration of these factors and is not based on target percentiles or other formal criteria. Although we believe that base salaries for our named executive officers are generally competitive with the external market, we do not use benchmarking as a fixed criterion to determine base compensation. Rather, after subjectively setting base salaries based on the above factors, we review the compensation paid to officers holding similar positions at our peer group companies to obtain a general understanding of the reasonableness of base salaries and other compensation payable to our named executive officers. The Partnership also takes into account geographic differences for similar positions in the New York Metropolitan area. While cost of living is considered in determining annual increases, the Partnership does not typically provide full cost of living adjustments as salary increases are constrained by budgetary restrictions and the ability to fund the Partnership's current cash needs such as interest expense, maintenance capital, income taxes and distributions.

Profit Sharing Allocations

The Partnership maintains a profit sharing pool for employees, including named executive officers, which in fiscal 2013 was equal to approximately 6.0% of the Partnership's earnings before income taxes, depreciation and amortization, excluding items affecting comparability ("adjusted EBITDA"). The annual discretionary profit sharing allocations paid to the named executive officers are payable from this pool. The size of the pool fluctuates based upon upward or downwards changes in adjusted EBITDA. The amount of cash paid to the named executive officers under the plan is based on the target percentages of overall compensation described above under the caption "Elements of Executive Compensation." Depending upon the size of the profit sharing pool, the amount paid to the named officers could be more or less.

There are no set formulas for determining the amount payable to our named executive officers from the profit sharing plan. Factors considered by our CEO and the Board in determining the level of profit sharing allocations generally include, without assigning a particular weight to any factor:

- (i) whether or not we achieved certain budgeted goals for the year and any material shortfalls or superior performances relative to expectations. Under the plan, no profit sharing was payable with respect to fiscal 2013 unless the Partnership achieved actual adjusted EBITDA for fiscal 2013 of at least 70% of the amount of budgeted adjusted EBITDA for fiscal 2013. The budget is developed annually using a bottom up process;
- (ii) the level of difficulty associated with achieving such objectives based on the opportunities and challenges encountered during the year and;
- (iii) significant transactions or accomplishments for the period not included in the goals for the year.

Our CEO takes these factors into consideration as well as the relative contributions of each of the named executive officers to the year's performance in developing his recommendations for profit sharing amounts. Based on such assessment, our CEO submits recommendations to the Board of Directors for the annual profit sharing amounts to be paid to our named executive officers, for the Board's review and approval. Similarly, the Chairman assesses the CEO's contribution toward meeting the Partnership's goals based upon the above factors, and recommends to the Board of Directors a profit sharing allocation for the CEO it believes to be commensurate with such contribution.

The Board of Directors retains the ultimate discretion to determine whether the named executive officers will receive annual profit sharing allocations based upon the factors discussed above.

Management Incentive Compensation Plan

In fiscal 2007, following the Partnership's recapitalization, the Board of Directors adopted the Management Incentive Compensation Plan (the "Plan") for employees of the Partnership. Under the Plan, employees who participate shall be entitled to receive a pro rata share of an amount in cash equal to:

- 50% of the distributions ("Incentive Distributions") of Available Cash in excess of the minimum quarterly distribution of \$0.0675 per unit otherwise distributable to Kestrel Heat pursuant to the Partnership Agreement on account of its general partner units; and
- 50% of the cash proceeds (the "Gains Interest") which Kestrel Heat shall receive from the sale of its general partner units (as defined in the Partnership Agreement), less expenses and applicable taxes.

The Partnership believes that the Plan provides a long-term incentive to its participants because it encourages the Partnership's management to increase the Partnership's available cash for distributions in order to trigger the incentive distributions that are only payable if distributions from available cash exceeds certain target distribution levels, with higher percentages of incentive distributions triggered by higher levels of distributions. Such increases are not sustainable on a consistent basis without long-term improvements in the Partnership's operations. In addition, under certain Plan amendments that were adopted in 2012, the participation points of existing plan participants will vest and become irrevocable over a four year (three years for the CEO) period starting with the fiscal year ended September 30, 2013, provided that the participants continue to be employed by the Partnership during the vesting period. The Partnership believes that this will help ensure that the Plan participants who include our named executive officers will have a continuing personal interest in the success of the Partnership.

The pro rata share payable to each participant under the Plan is based on the number of participation points as described under "Fiscal 2013 Compensation Decisions—Management Incentive Compensation Plan." The amount paid in Incentive Distributions is governed by the partnership agreement and the calculation of Available Cash. Available Cash from Operating Surplus (as defined in our partnership agreement) is distributed to the holders of the Partnership's common units and general partner units in the following manner:

First, 100% to all common units, pro rata, until there has been distributed to each common unit an amount equal to the minimum quarterly distribution of \$0.0675 for that quarter;

Second, 100% to all common units, pro rata, until there has been distributed to each common unit an amount equal to any arrearages in the payment of the minimum quarterly distribution for prior quarters;

Third, 100% to all general partner units, pro rata, until there has been distributed to each general partner unit an amount equal to the minimum quarterly distribution;

Fourth, 90% to all common units, pro rata, and 10% to all general partner units, pro rata, until each common unit has received the first target distribution of \$0.1125; and

Finally, 80% to all common units, pro rata, and 20% to all general partner units, pro rata.

Available Cash, as defined in our partnership agreement, generally means all cash on hand at the end of the relevant fiscal quarter less the amount of cash reserves established by the Board of Directors of our general partner in its reasonable discretion for future cash requirements. These reserves are established for the proper conduct of our business, including acquisitions, the payment of debt principal and interest and for distributions during the next four quarters and to comply with applicable law and the terms of any debt agreements or other agreements to which we are subject. The Board of Directors of our general partner reviews the level of Available Cash each quarter based upon information provided by management.

To fund the benefits under the Plan, Kestrel Heat has agreed to permanently and irrevocably forego receipt of the amount of Incentive Distributions that are payable to plan participants. For accounting purposes, amounts payable to management under this Plan will be treated as compensation and will reduce both EBITDA and net income but not adjusted EBITDA. Kestrel Heat has also agreed to contribute to the Partnership, as a contribution to capital, an amount equal to the Gains Interest payable to participants in the Plan by the Partnership. The Partnership is not required to reimburse Kestrel Heat for amounts payable pursuant to the Plan.

The Plan is administered by the Partnership's Chief Financial Officer under the direction of the Board or by such other officer as the Board may from time to time direct. Determination of the employees that participate in the Plan is under the sole discretion of the Board of Directors. In general, no payments will be made under this plan if the Partnership is not distributing cash under the Incentive Distributions described above.

Effective as of July 19, 2012, the Board of Directors adopted certain amendments (the "Plan Amendments") to the Plan, and as amended, the Plan has been amended and restated in its entirety. Under the Plan Amendments, the number and identity of the Plan participants and their participation interests in the Plan have been frozen at the current levels. In addition, under the Plan Amendments, the plan benefits (to the extent vested) may be transferred upon the death of a participant to his or her heirs. A participant's vested percentage of his or her plan benefits will be 100% during the time a participant is an employee or consultant of the Partnership. Following the termination of such positions, a participant's vested percentage shall be equal to 20% for each full or partial year of employment or consultation with the Partnership starting with the fiscal year ending September 30, 2012 (33 1/3% in the case of the Partnership's chief executive officer).

The Partnership distributed approximately \$165,059 in Incentive Distributions under the Plan during fiscal 2013, including payments to the named executive officers of approximately \$118,542. With regard to the Gains Interest, Kestrel Heat has not given any indication that it will sell its general partner units within the next twelve months. Thus the Plan's value attributable to the Gains Interest currently cannot be determined.

Retirement and Health Benefits

The Partnership offers a health and welfare and retirement program to all eligible employees. The named executive officers are generally eligible for the same programs on the same basis as other employees of the Partnership. The Partnership maintains a tax-qualified 401(k) retirement plan that provides eligible employees with an opportunity to save for retirement on a tax advantaged basis. Under the Partnership's 401(k) plan, subject to IRS limitations, each participant can contribute from 0% to 60% of compensation. The Partnership makes a 4% (to a maximum of 5.5% for participants who had 10 or more years of service at the time the Partnership's defined benefit plans were frozen and who have reached the age 55) core contribution of a participant's compensation and matches 2/3 of each amount a participant contributes up to a maximum of 2.0% of a participant's compensation, also subject to IRS limitations.

In addition, the Partnership has two frozen defined benefit pension plans that were maintained for all its eligible employees, including certain executive officers. The present value of accumulated benefits under these frozen defined benefit pension plans for certain executive officers is provided in the table labeled, Pension Plans Pursuant to Which Named Executive Officers Have an Accumulated Benefit But Are Not Currently Accruing Benefits.

Fiscal 2013 Compensation Decisions

For fiscal 2013, the foregoing elements of compensation were applied as follows:

Base Salary

The following table sets forth each named executive officer's base salary as of October 1, 2013 and the percentage increase in his base salary over October 1, 2012. The current base salaries for our named executive officers were determined during fiscal 2013, based upon the factors discussed under the caption "Base Salary." Mr. Donovan retired from his position as President and Chief Executive Officer effective as of September 30, 2013 so he is not included in this table. The average percentage increase in base salary for executives in our peer group was approximately 8.7%.

<u>Name</u>	<u>Salary</u>	<u>Percentage Over Prior Year</u>
Steven J. Goldman (a)	\$360,000	12.0%
Richard F. Ambury	\$338,200	2.0%
Richard G. Oakley	\$224,500	2.4%

(a) Mr. Goldman was appointed CEO in October 1, 2013

Annual Discretionary Profit Sharing Allocation

Based on the annual performance reviews for the Partnership's CEO and named executive officers, the Board approved annual profit sharing allocations as reflected in the "Summary Compensation Table" and notes thereto. For fiscal 2013 the profit sharing amounts reflected in the Summary Compensation Table are 47%, 47%, 54%, and 52% higher than fiscal 2012 for Messrs. Donovan, Ambury, Goldman and Oakley, respectively. One of the Partnership's primary performance measures for profit sharing purposes is adjusted EBITDA. This adjusted EBITDA increased by \$23.9 million, or 36.0%, to \$90.4 million for fiscal 2013, and the Partnership generated cash in excess of distributions paid. For the Partnership's peer group, the average percentage increase in adjusted EBITDA was 86.6%. This increase in the Partnership's adjusted EBITDA was due, among other reasons, to 22.3% colder weather than the prior year, margin management and expense control. In addition, the Partnership's net customer attrition was reduced to 3.3%, the lowest level achieved over the last five years. Net customer attrition for the preceding four years averaged 5.3%. The Partnership has also launched several initiatives to increase revenues other than through the sale of home heating oil and organically expanded its presence in the distribution of propane during fiscal 2013. At the beginning of fiscal 2013, management faced many challenges as a result of the major East Coast storm, Sandy, and effectively reallocated resources to service the demands of customers affected by this significant event.

Messrs. Donovan, Ambury, Goldman and Oakley were instrumental to the Partnership's many achievements during fiscal 2013.

Management Incentive Compensation Plan

In 2012 under the Plan Amendments adopted by the Board, the number and identity of the Plan participants and their participation points were frozen at the current levels in order to more closely align the interests of Plan participants and unitholders and to give Plan participants a continuing personal interest in the success of the Partnership.

The number of participation points that were previously awarded to the named executive officers was based on the length of service and level of responsibility of the named executive and the Partnership's desire to retain the named executive, in order to promote the long-term best interest of the Partnership. In general, the largest awards were granted to the CEO and CFO, who were the most senior participants in the Plan and each of whom had more than 25 years service with the Partnership and lesser awards were granted to the remaining participants, based upon their level of responsibility and length of service, without using a fixed formula to set such awards.

In fiscal 2013, \$118,542 was paid to the named executive officers under the Plan as indicated in the following chart:

Name	Fiscal 2013		Management Incentive
	Points	Percentage	Payments
Daniel Donovan	300	27.3%	\$ 45,016
Richard Ambury	235	21.4%	35,263
Steven Goldman	215	19.5%	32,261
Richard Oakley	40	3.6%	6,002
Other Plan Participants	310	28.2%	46,517
Total	<u>1,100</u>	<u>100.0%</u>	<u>\$ 165,059</u>

Retirement and Health Benefits

There were no changes to the retirement and health benefits applicable to the named executive officers in fiscal 2013.

Employment Contracts and Severance Agreements

Agreement with Daniel P. Donovan

The Partnership entered into an employment agreement on November 8, 2010 with Mr. Donovan effective as of June 1, 2010. Mr. Donovan's employment agreement was for a term of three years unless otherwise terminated in accordance with the employment agreement. Mr. Donovan served as President and Chief Executive Officer of the Partnership and its subsidiaries. The employment agreement provided for one year's salary as severance if Mr. Donovan's employment was terminated without cause or by Mr. Donovan for good reason. Mr. Donovan retired as the President and Chief Executive Officer of the Partnership and its subsidiaries, effective as of September 30, 2013. Mr. Donovan will continue as a director of our general partner but will not receive fees for board or committee service. In addition, in accordance with a letter agreement effective as of October 1, 2013, Mr. Donovan will serve as a consultant to us for a two year period for which he will receive consulting fees of \$250,000 per annum.

Agreement with Richard F. Ambury

The Partnership entered into an employment agreement with Mr. Ambury effective as of April 28, 2008. Mr. Ambury will serve as Chief Financial Officer and Treasurer of the Partnership and its subsidiaries. The employment agreement provides for one year's salary as severance if Mr. Ambury's employment is terminated without cause or by Mr. Ambury for good reason.

Agreement with Steven J. Goldman

Effective October 1, 2013, Steven J. Goldman was appointed the President and Chief Executive Officer of the Partnership. Mr. Goldman entered into a three year employment agreement with the Partnership, effective as of October 1, 2013, under which his salary will be \$360,000 per annum. Under his employment agreement, if Mr. Goldman is terminated for reasons other than cause or if he terminates his employment for good reason, Mr. Goldman will be entitled to one year's salary as severance.

Agreement with Richard G. Oakley

Effective November 2, 2009, the Partnership entered into an agreement with Mr. Richard G. Oakley pursuant to which Mr. Oakley will continue to be employed as Vice President—Controller on an at-will basis, and provides for one year's salary as severance if his employment is terminated for reasons other than cause.

Change In Control Agreements

We have entered into a Change In Control Agreement with Mr. Goldman, Chief Executive Officer and Mr. Ambury, Chief Financial Officer. Under the terms of each agreement, if either of these executive officers is terminated as a result of a change in control (as defined in the agreement) he will be entitled to a payment equal to two times his base annual salary in the year of such termination plus two times the average amount paid as a bonus and/or as profit sharing during the three years preceding the year of such termination. The term change in control means the present equity owners of Kestrel and their affiliates collectively cease to beneficially own equity interests having the voting power to elect at least a majority of the members of the board of directors or other governing board of the general partner of the Partnership or any successor entity to the Partnership. If a change in control were to have occurred and their employment was terminated as of the date of this report, Mr. Goldman would have received a payment of \$1,532,000 and Mr. Ambury would have received a payment of \$1,520,400.

Indemnification Agreements

We have entered into an indemnification agreement with each of our directors and senior executives. These agreements provide for us to, among other things, indemnify such persons against certain liabilities that may arise by reason of their status or service as directors or officers, to advance their expenses incurred as a result of a proceeding as to which they may be indemnified and to cover such person under any directors' and officers' liability insurance policy we choose, in our discretion, to maintain. These indemnification agreements are intended to provide indemnification rights to the fullest extent permitted under applicable indemnification rights statutes in the State of Delaware and are in addition to any other rights such person may have under our partnership agreement and the operating agreement of our general partner, and applicable law. We believe these indemnification agreements enhance our ability to attract and retain knowledgeable and experienced executives and independent, non-management directors.

Board of Directors Report

The Board of Directors of the general partner of the Partnership does not have a separate compensation committee. Executive compensation is determined by the Board of Directors.

The Board of Directors reviewed and discussed with the Partnership's management the Compensation Discussion and Analysis contained in this annual report on Form 10-K. Based on that review and discussion, the Board of Directors recommends that the Compensation Discussion and Analysis be included in the Partnership's annual report on Form 10-K for the year ended September 30, 2013.

Paul A. Vermylen, Jr.
Steven J. Goldman
Henry D. Babcock
C. Scott Baxter
Daniel P. Donovan
Bryan H. Lawrence
Sheldon B. Lubar
William P. Nicoletti

Executive Compensation Table

The following table sets forth the annual salary compensation, bonus and all other compensation awards earned and accrued by the named executive officers in the fiscal year.

Name and Principal Position	Fiscal Year	Salary	Bonus	Unit Awards	Option Awards	Summary Compensation Table			Total
						Non-Equity Incentive Plan Comp.(2)	Change in Pension Value and Nonqualified Deferred Comp. Earnings (3)	All Other Comp.(4)	
Steven J. Goldman (1)	2013	\$324,233	—	—	—	\$478,000	\$ —	\$ 68,197	\$ 870,430
President and	2012	\$321,300	—	—	—	\$310,000	\$ —	\$ 62,664	\$ 693,964
Chief Executive Officer	2011	\$317,625	—	—	—	\$430,000	\$ —	\$ 55,001	\$ 802,626
Daniel P. Donovan (1)	2013	\$415,975	—	—	—	\$595,000	\$ —	\$210,255	\$1,221,230
Former President and	2012	\$413,100	—	—	—	\$405,000	\$ 40,652	\$144,412	\$1,003,164
Former Chief Executive Officer	2011	\$412,367	—	—	—	\$570,598	\$ 67,949	\$ 89,722	\$1,140,636
Richard F. Ambury	2013	\$334,433	—	—	—	\$483,000	\$ —	\$ 73,543	\$ 890,976
Chief Financial Officer,	2012	\$331,500	—	—	—	\$328,000	\$ 45,171	\$ 64,756	\$ 769,427
Executive Vice President, Treasurer and Secretary	2011	\$327,708	—	—	—	\$455,000	\$ 25,422	\$ 64,965	\$ 873,095
Richard G. Oakley	2013	\$219,341	—	—	—	\$170,000	\$ —	\$ 37,660	\$ 427,001
Vice President - Controller	2012	\$219,200	—	—	—	\$112,000	\$ 65,800	\$ 36,043	\$ 433,043
	2011	\$212,800	—	—	—	\$155,000	\$ 34,731	\$ 37,137	\$ 439,668

- As reported in the Partnership's July 23, 2013 Form 8-K, effective October 1, 2013, Mr. Goldman was appointed President and Chief Executive Officer, succeeding Mr. Donovan who retired but will continue as an at will director. During fiscal 2013, Mr. Goldman served as the Partnership's Executive Vice President and Chief Operating Officer.
- Payable pursuant to the Partnership's profit sharing pool, which is described under "Compensation Discussion and Analysis – Profit Sharing Allocation."
- The Partnership has two frozen defined benefit pension plans that we sometimes refer in this Report as the Petro defined benefit pension plan and the Meenan defined benefit pension plan, where participants are not accruing additional benefits. Mr. Ambury also participated in a tax-qualified supplemental employee retirement plan which prior to being frozen in 1997, represented contributions to an employee plan to compensate for a reduction in certain benefits prior to 1997. Included in Mr. Ambury's amounts for the Change in Pension Value and Nonqualified Deferred Comp. Earnings are \$0, \$7,256 and \$4,084 for fiscal years 2013, 2012 and 2011 respectively, for the actuarial changes in the value of his frozen supplemental employee retirement plan. The change in all the named executive's pension values (including the supplemental employee retirement plan) are non-cash, and reflect normal adjustments resulting from changes in discount rates and government mandated mortality tables.
- All other compensation is subdivided as follows:

Name	Management Incentive Compensation Plan	Company Match and Core Contribution to 401(K) Plan	Vacation Payout	Contributions to Nonqualified Deferred Compensation Plan	Car Allowance or Monetary Value for Personal Use of Company Owned Vehicle	Total
Steven J. Goldman	\$ 32,261	\$ 15,257	\$ —	—	\$ 20,679	\$ 68,197
Daniel P. Donovan	\$ 45,016	\$ 15,285	\$58,362	\$ 71,035	\$ 20,557	\$210,255
Richard F. Ambury	\$ 35,263	\$ 19,080	\$ —	—	\$ 19,200	\$ 73,543
Richard G. Oakley	\$ 6,002	\$ 14,858	\$ —	—	\$ 16,800	\$ 37,660

Grants of Plan-Based Awards

Name	Grant Date (1)	Estimated Future Payouts Equity Incentive Plan Awards (1)			Estimated Future Payouts Under Equity Incentive Plan			All Other Stocks Awards: Number of Shares of Stock or Units (#)	All Other Option Awards: Number of Securities Underlying Options (#)	Exercise or Base Price of Option Awards (\$/Sh)	Grant Date Fair Value of Stock and Option Awards
		Threshold (\$)	Target (\$) (2)	Maximum (\$)	Threshold (#)	Target (#)	Maximum (#)				
Steven J. Goldman	7/21/09	—	\$ 478,000	—	—	—	—	—	—	—	—
Daniel P. Donovan	7/21/09	—	\$ 595,000	—	—	—	—	—	—	—	—
Richard F. Ambury	7/21/09	—	\$ 483,000	—	—	—	—	—	—	—	—
Richard G. Oakley	7/21/09	—	\$ 170,000	—	—	—	—	—	—	—	—

- (1) On July 21, 2009, the Board of Directors authorized the continuance of the Partnership's annual profit sharing plan, subject to its power to terminate the plan at any time. Profit sharing allocations are described under "Compensation Philosophy and Policies—Profit Sharing Allocations."
- (2) The Partnership's annual profit sharing plan does not provide for thresholds or maximums; the amounts listed represent the actual awards to the named executive officers for fiscal 2013.

Outstanding Equity Awards at Fiscal Year-End

None

Option Exercises and Stock Vested

None

Pension Plans Pursuant to Which Named Executive Officers Have an Accumulated Benefit But Are Not Currently Accruing Benefits

Name	Plan Name	Number of Years Credited Service	Present Value of Accumulated Benefit	Payments During Last Fiscal Year
Steven J. Goldman (1)	Retirement Plan	—	\$ —	\$ —
Daniel P. Donovan (1)	Retirement Plan	21	\$ 809,059	\$ —
Richard F. Ambury (1)	Retirement Plan	13	\$ 187,199	\$ —
	Supplemental Employee			
	Retirement Plan	—	\$ 35,826	\$ —
Richard G. Oakley (1)	Retirement Plan	19	\$ 287,263	\$ —

The named executive officers have accumulated benefits in the tax-qualified Petro defined benefit pension plan that was frozen in 1997 or in the tax-qualified Meenan defined benefit pension plan that was frozen in 2002, subsequent to its combination with Petro. Mr. Ambury also participated in a tax-qualified supplemental employee retirement plan which, prior to being frozen in 1997, represented contributions to an employee plan to compensate for a reduction in certain benefits prior to 1997. Mr. Goldman was not a participant in any of these plans. Each year, the name executive officer's accumulated benefits are actuarially calculated generally based on the credited years of service and each employee's compensation at the time the plan was frozen. The present value of these amounts are the present value of a single life annuity generally payable at later or normal retirement age, adjusted for changes in discount rates and government mandated mortality tables. See note 12. Employee Benefit Plans, to the Partnership's consolidated financial statements, for the material assumptions applied in quantifying the present value of the accumulated benefits of these frozen plans.

Nonqualified Defined Contribution and Other Nonqualified Deferred Compensation Plans

<u>Name</u>	Nonqualified Deferred Compensation				
	Executive Contributions In Last FY	Registrant Contributions In Last FY	Aggregate Earnings In Last FY	Aggregate Withdrawals / Distributions	Aggregate Balance at Last FYE
	\$ —	\$ 71,035	\$ 7,368	\$ —	\$168,019
Daniel P. Donovan (1)	\$ —	\$ 71,035	\$ 7,368	\$ —	\$168,019

- (1) Mr. Donovan is a participant in the Partnership's frozen defined benefit pension plan and in fiscal year 2011 reached the plan's full retirement age. In April 2011, the Board of Directors approved a deferred compensation arrangement to be funded by amounts which would have been payable to Mr. Donovan had he retired at age 65 and until his actual retirement. Mr. Donovan may not make withdrawals from the fund and amounts due to him will be payable upon his actual retirement. Aggregate earnings and losses reflect normal market fluctuations from investments in the fund. Contributions to the fund are included in the Summary Compensation Table. Mr. Donovan retired on September 30, 2013.

Potential Payments upon Termination

If Mr. Goldman's employment is terminated by the Partnership for reasons other than for cause or if Mr. Goldman terminates his employment for good reason, he will be entitled to receive one-year's salary as severance except in the case of a termination following a change in control which is discussed above under "Change in Control Agreements." For 12 months following the termination of his employment, Mr. Goldman is prohibited from competing with the Partnership or from becoming involved either as an employee, as a consultant or in any other capacity, in the sale of heating oil or propane on a retail basis.

If Mr. Ambury's employment is terminated for reasons other than cause or if Mr. Ambury terminates his employment for a good reason, he will be entitled to receive a severance payment of one year's salary except in the case of a termination following a change in control which is discussed above under "Change in Control Agreements." For 12 months following the termination of his employment, Mr. Ambury is prohibited from competing with the Partnership or from becoming involved either as an employee, as a consultant or in any other capacity, in the sale of heating oil or propane on a retail basis.

If Mr. Oakley's employment is terminated by the Partnership without cause, he will be entitled to receive one-year's salary as severance. For 12 months following the termination of his employment, Mr. Oakley is prohibited from competing with the Partnership or from becoming involved either as an employee, as a consultant or in any other capacity, in the sale of heating oil or propane on a retail basis.

The amounts shown in the table below assume that the triggering event for each named executive officer's termination or change in control payment was effective as of the date of this report based upon their historical compensation arrangements as of such date. The actual amounts to be paid out can only be determined at the time of such named executive officer's termination of employment or the Partnership's change of control.

The employment agreements of the foregoing officers also require that they not reveal confidential information of the Partnership within twelve months following the termination of their employment.

<u>Name</u>	Potential Payments Upon Termination	Potential Payments Following a Change of Control
Steven J. Goldman	\$ 360,000	\$ 1,532,000
Richard F. Ambury	\$ 338,200	\$ 1,520,400
Richard G. Oakley	\$ 224,500	\$ —

Compensation of Directors

Director Compensation Table

Name	Fees Earned or Paid in Cash	Unit Awards	Option Awards	Non-Equity Incentive Plan Compensation	Change in Pension Value and Nonqualified Deferred Compensation Earnings (6)	All Other Compensation (7)	Total
Paul A. Vermylen, Jr. (1)	\$126,000	—	—	—	\$ —	\$ 69,527	\$195,527
Daniel P. Donovan (2)	\$ —	—	—	—	\$ —	\$ —	\$ —
Henry D. Babcock (3)	\$ 66,250	—	—	—	\$ —	\$ —	\$ 66,250
C. Scott Baxter (3)	\$ 66,250	—	—	—	\$ —	\$ —	\$ 66,250
Bryan H. Lawrence (4)	\$ —	—	—	—	\$ —	\$ —	\$ —
Sheldon B. Lubar	\$ 47,208	—	—	—	\$ —	\$ —	\$ 47,208
William P. Nicoletti (5)	\$ 74,792	—	—	—	\$ —	\$ —	\$ 74,792

- (1) Mr. Vermylen is non-executive Chairman of the Board.
- (2) Mr. Donovan was a management director until September 30, 2013 and the change in his pension value is included in the summary compensation table.
- (3) Mr. Babcock and Mr. Baxter are Audit Committee members.
- (4) Mr. Lawrence has chosen not to receive any fees as a director of the general partner of the Partnership.
- (5) Mr. Nicoletti is Chairman of the Audit Committee.
- (6) Mr. Vermylen participates in one of the Partnership's frozen defined benefit pension plans. Participants are currently not accruing additional benefits under the frozen plan. The change in the pension value reflects normal non-cash adjustments resulting from changes in discount rates and government mandated mortality tables.
- (7) Mr. Vermylen is a participant in the Partnership's frozen defined benefit pension plan and in fiscal year 2012 reached the plan's full retirement age and started receiving pension payments.

Each non-management director receives an annual fee of \$50,000 plus \$1,500 for each regular and telephonic meeting attended. The Chairman of the Audit Committee receives an annual fee of \$20,000 while other Audit Committee members receive an annual fee of \$10,000. Each member of the Audit Committee receives \$1,500 for every regular and telephonic meeting attended. The non-executive chairman of the Board receives an annual fee of \$120,000.

ITEM 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

INDEX TO EXHIBITS

<u>Exhibit Number</u>	<u>Incorp by Ref. to Exh.</u>	<u>Description</u>
3.1	3.1(1)	Amended and Restated Certificate of Limited Partnership
4.1	99.1(2)	Second Amended and Restated Agreement of Limited Partnership
4.2	99.3(3)	Amendment No. 1 to Second Amended and Restated Agreement of Limited Partnership
4.3	4.3(16)	Amendment No. 2 to Second Amended and Restated Agreement of Limited Partnership
4.4	(20)	Amendment No. 3 to Second Amended and Restated Agreement of Limited Partnership
10.1	99.2(5)	Letter Agreement and general release dated March 7, 2005 between Star Gas Partners L.P. and Irik P. Sevin†
10.2	99.2(3)	Management Incentive Compensation Plan†
10.3	(20)	Amended and Restated Management Incentive Compensation Plan†
10.4	99.4(3)	Form of Indemnification Agreement for Officers and Directors.
10.5	(4)	Approved Dealer / Contractor Agreement dated as of July 11, 2006 by and between AFC First Financial Corporation and Petro Holdings, Inc.
10.6	99.4(7)	Form of Amendment No. 1 to Indemnification Agreement.
10.7	(9)	Description of 2008 Profit Sharing Plan.†
10.8	(10)	Employment Agreement dated December 3, 2007 between Star Gas Partners, L.P. and Steven J. Goldman.†
10.9	(10)	Change in Control Agreement dated December 4, 2007 between Star Gas Partners, L.P. and Daniel P. Donovan.†
10.10	(10)	Change in Control Agreement dated December 4, 2007 between Star Gas Partners, L.P. and Richard F. Ambury.†
10.11	(11)	Employment Agreement dated April 28, 2008 between Star Gas Partners, L.P. and Richard Ambury†
10.12	(13)	Agreement dated November 2, 2009 between Star Gas Partners, L.P. and Richard G. Oakley.†
10.13	(14)	Champion Equity Purchase Agreement dated as of May 10, 2010.
10.14	(15)	Employment Agreement dated as of November 8, 2010 between Star Gas Partners, L.P. and Daniel P. Donovan.
10.15	10.21(16)	Senior Notes Purchase Agreement, dated as of November 10, 2010, between Star Gas Partners, L.P., J.P. Morgan Securities LLC and RBS.
10.16	10.23(16)	Indenture dated as of November 16, 2010 for the 8.875% Senior Notes due 2017.
10.17	10.24(17)	Amended and Restated Revolving Credit Facility Agreement dated as of June 3, 2011.
10.18	10.25(17)	Amended and Restated Pledge Agreement dated as of June 3, 2011.
10.19	(18)	First Amendment dated as of November 22, 2011 to Amended and Restated Revolving Credit Facility Agreement.
10.20	(19)	Second Amendment dated as of April 6, 2012 to Amended and Restated Revolving Credit Facility Agreement.
10.21	(21)	Letter Agreement, dated as of July 22, 2013, between the Partnership and Dan Donovan. †
10.22	(21)	Letter Agreement, dated as of July 22, 2013, between the Partnership and Steven Goldman regarding employment.†
10.23	(21)	Letter Agreement, dated as of July 22, 2013, between the Partnership and Steven Goldman regarding Change of Control.†
14	(11)	Code of Business Conduct and Ethics
21	(22)	Subsidiaries of the Registrant
23.1	(22)	Consent of KPMG
31.1	*	Certification of Chief Executive Officer, Star Gas Partners, L.P., pursuant to Rule 13a-14(a)/15d-14(a).(1)
31.2	*	Certification of Chief Financial Officer, Star Gas Partners, L.P., pursuant to Rule 13a-14(a)/15d-14(a).(1)
32.1	*	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002(1)
32.2	*	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002(1)
101.INS	(22)	XBRL Instance Document.
101.SCH	(22)	XBRL Taxonomy Extension Schema Document.
101.CAL	(22)	XBRL Taxonomy Extension Calculation Linkbase Document.
101.LAB	(22)	XBRL Taxonomy Extension Label Linkbase Document.
101.PRE	(22)	XBRL Taxonomy Extension Presentation Linkbase Document.
101.DEF	(22)	XBRL Taxonomy Extension Definition Linkbase Document.

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- * Filed Herewith
- † Employee compensation plan.
- (1) Incorporated by reference to an exhibit to the Registrant's Quarterly Report on Form 10-Q filed with the Commission on May 9, 2006.
 - (2) Incorporated by reference to an exhibit to the Registrant's Form 8-K dated April 28, 2006.
 - (3) Incorporated by reference to an exhibit to the Registrant's Form 8-K dated July 20, 2006.
 - (4) Incorporated by reference to an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2006, filed with the Commission on January 17, 2007.
 - (5) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K filed with the Commission on March 8, 2005.
 - (6) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated December 5, 2005.
 - (7) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated October 19, 2006.
 - (8) [Intentionally Omitted]
 - (9) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated October 22, 2007.
 - (10) Incorporated by reference to an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2007 filed with the Commission on December 7, 2007.
 - (11) Incorporated by reference to an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2008 filed with the Commission on December 10, 2008.
 - (12) [Intentionally Omitted]
 - (13) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated November 3, 2009.
 - (14) Incorporated by reference to an exhibit to the Registrant's Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2010.
 - (15) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated November 12, 2010.
 - (16) Incorporated by reference to an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2010.
 - (17) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated June 7, 2011.
 - (18) Incorporated by reference to an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2011.
 - (19) Incorporated by reference to an exhibit to the Registrant's Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2012.
 - (20) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated July 20, 2012.
 - (21) Incorporated by reference to an exhibit to the Registrant's Current Report on Form 8-K dated July 23, 2013.
 - (22) Incorporated by reference to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2013 filed with the Commission on December 11, 2013.

CERTIFICATIONS

I, Steven J. Goldman, certify that:

1. I have reviewed this annual report on Form 10-K/A of Star Gas Partners, L.P. (“Registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) designed such internal controls over financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - (a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information and;
 - (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: December 13, 2013

/s/ Steven J. Goldman

Steven J. Goldman
President and Chief Executive Officer
Star Gas Partners, L.P.

CERTIFICATIONS

I, Richard F. Ambury, certify that:

1. I have reviewed this annual report on Form 10-K/A of Star Gas Partners, L.P. (“Registrant”);
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrants’ other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) designed such internal controls over financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and
5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):
 - (c) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information and;
 - (d) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: December 13, 2013

/s/ RICHARD F. AMBURY

Richard F. Ambury
Chief Financial Officer
Star Gas Partners, L.P.

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Annual Report of Star Gas Partners, L.P. (the "Partnership") on Form 10-K/A for the year ended September 30, 2013 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Richard F. Ambury, Chief Financial Officer of the Partnership, certify to my knowledge pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, following due inquiry, I believe that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Partnership.

A signed original of this written statement required by Section 906 has been provided to Star Gas Partners, L.P. and will be retained by Star Gas Partners, L.P. and furnished to the Securities and Exchange Commission or its staff upon request.

STAR GAS PARTNERS, L.P.
By: KESTREL HEAT, LLC (General Partner)

Date: December 13, 2013

By: _____ /s/ RICHARD F. AMBURY
Richard F. Ambury
Chief Financial Officer
Star Gas Partners, L.P.