

Mail Stop 3561

June 18, 2009

Daniel P. Donovan, Chief Executive Officer  
Star Gas Partners, L.P.  
2187 Atlantic Street  
Stamford, Connecticut 06902

**Re: Star Gas Partners, L.P.  
Form 10-K for Year Ended September 30, 2008  
Filed December 10, 2008  
File No. 1-14129**

**Star Gas Finance Company  
Form 10-K for Year Ended September 30, 2008  
Filed December 10, 2008  
File No. 333-103873-01**

Dear Mr. Donovan:

We have completed our review of your Form 10-K and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: R. Brian Brodrick, Esq.  
Phillips Nizer LLP  
Via Facsimile