



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 21, 2008

Via U.S. Mail

Bruce D. Davis, Jr.  
General Counsel and Vice President  
Sunoco Logistics Partners L.P.  
Mellon Bank Center  
1735 Market Street, Suite LL  
Philadelphia, PA 19103-7583

**Re: Sunoco Logistics Partners L.P.  
Form 10-K  
Filed February 26, 2008  
File Number 1-31219**

Dear Mr. Davis:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Michael E. Karney  
Tracey L. McNeil

Via Facsimile  
Marci K. Donnelly  
(215) 246-8113