



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 22, 2017

Michael J. Hennigan  
President and Chief Executive Officer  
Sunoco Logistics Partners L.P.  
3807 West Chester Pike  
Newtown Square, PA 19073

**Re: Sunoco Logistics Partners L.P.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 001-31219**

Dear Mr. Hennigan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Lande A. Spottswood, Esq.  
Vinson & Elkins LLP