



DIVISION OF
CORPORATION FINANCE

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

Mailstop 4628

June 1, 2018

Via E-mail

Mr. Thomas R. Shoaf
Chief Financial Officer
NuStar Energy L.P.
19003 IH-10 West
San Antonio, Texas 78257

Re: NuStar Energy L.P.
Form 10-K for the Fiscal Year ended December 31, 2017
Filed February 28, 2018
File No. 1-16417

Dear Mr. Shoaf:

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/ John Reynolds

John Reynolds
Assistant Director
Office of Natural Resources