

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

September 21, 2010

Mr. Curtis V. Anastasio Chief Executive Officer NuStar GP Holdings, LLC NuStar Energy L.P. 2330 North Loop 1604 West San Antonio, Texas 78248

Re: NuStar GP Holdings, LLC

NuStar Energy L.P.

Form 10-K for Fiscal Year Ended December 31, 2009

Response Letter Dated July 13, 2010 Response Letter Dated September 3, 2010

File No. 1-32940 File No. 1-16417

Dear Mr. Anastasio:

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