



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

DIVISION OF  
CORPORATION FINANCE

July 13, 2020

Jeffrey Herbers  
Chief Financial Officer  
Cypress Environmental Partners, L.P.  
5727 South Lewis Avenue  
Suite 300  
Tulsa, OK 74105

**Re: Cypress Environmental Partners, L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**File No. 001-36260**

Dear Mr. Herbers:

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,

Division of Corporation Finance  
Office of Energy & Transportation