

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

November 21, 2023

Vincent Donargo Chief Financial Officer Calumet Specialty Products Partners, L.P. 2780 Waterfront Parkway East Drive Suite 200 Indianapolis, IN 46214

> Re: Calumet Specialty Products Partners, L.P. Form 10-K for the fiscal year ended December 31, 2022 Filed March 15, 2023 File No. 000-51734

Dear Vincent Donargo:

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