
SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

 $\hbox{Star Gas Partners, L.P.} \\ \hbox{(Exact name of registrant as specified in its charter)}$

Delaware
(State or other jurisdiction of incorporation or organization)
2187 Atlantic Street
P.O. Box 120011
Stamford, Connecticut
06912-0011
(203) 328-7300
(Address, including zip code, and telephone number, including area code, of registrant's principal

executive offices)

5984 06-1437793
(Primary Standard Industrial (I.R.S. Employer Classification Code) Identification No.)

Richard F. Ambury, Vice
President and Treasurer
Star Gas LLC
2187 Atlantic Street
P.O. Box 120011
Stamford, Connecticut 069120011
(203) 328-7300
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Phillips Nizer Benjamin Krim & Ballon LLP 666 Fifth Avenue, 28th Floor
New York, New York 10103
(212) 977-9700
Attn: Alan Shapiro, Esq.

Approximate date of commencement of proposed sale to the public:

From time to time after the effective date of this Registration Statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. $[\]$

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. []

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. [X] 333-47295.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. $[\]$

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. []

CALCULATION OF REGISTRATION FEE

Title of each Class of Securities to be Registered		Proposed Maximum Offering Price Per Unit(1)	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee
Common Units representing limited partner interests	150,000	\$16.00	\$2,400,000	\$668.00

(1) Calculated in accordance with Rule 457(c) on the basis of the average of the high and low sales prices of the Common Units on August 16, 1999, as reported on the New York Stock Exchange.

INCORPORATION BY REFERENCE OF REGISTRATION STATEMENT ON FORM S-3 File No. 333-47295

This Registration Statement is filed for the purpose of registering additional securities pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The Registrant hereby incorporates by reference into this Registration Statement on Form S-3 in its entirety the Registration Statement on Form S-3, as amended(File No. 333-47295), declared effective on March 13, 1998 by the Securities and Exchange Commission, and Post-Effective Amendment No. 1 thereto, declared effective on June 24, 1999 by the Commission, including each of the documents filed by the Registrant with the Commission and incorporated or deemed to be incorporated therein.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant has caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Stamford, state of Connecticut, on August 18, 1999.

Star Gas Partners, L.P.

By: STAR GAS LLC, as General Partner

/s/ Irik P. Sevin

By:

Irik P. Sevin Chairman of the Board and Chief Executive Officer

POWER OF ATTORNEY

Each Person whose signature appears below appoints Irik Sevin, Richard F. Ambury and George Leibowitz and each of them, any of whom may act without the joinder of the other, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and any Registration Statement (including any amendment thereto) for this offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act, and to file the same, with all exhibits thereto, and all other documents in connection, therewith, with the Securities and Exchange Commission and grants unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or world do in person, hereby ratifying and confirming all that said attorney-in-fact and agents or any of them or their or his or her substitute and

substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities ${\tt Act}$, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature 	Title	Date		
/s/ Irik P. Sevin	Chairman of the Board and Chief Executive Officer	August 18,	1999	
Irik P. Sevin	(Principal Executive and Accounting Officer)			
/s/ George Leibowitz	Chief Financial Officer _ (Principal Financial	August 18,	1999	
George Leibowitz	Officer)			
/s/ Audrey L. Sevin	Director	August 18,	1999	
Audrey L. Sevin	_			
/s/ William Nicoletti	Director	August 18,	1999	
William Nicoletti	_			

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/s/ Paul Biddelman	Director	August 18,	1999
Paul Biddelman	-		
/s/ Thomas J. Edelman	Director	August 18,	1999
Thomas J. Edelman	-		
/s/ Wolfgang Traber	Director	August 18,	1999
Wolfgang Traber	-		
/s/ William G. Powers, Jr.	Director	August 18,	1999
William G. Powers, Jr.	-		

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INDEX TO EXHIBITS

Exhibit Description

- 5.1 Opinion of Phillips Nizer Benjamin Krim & Ballon LLP as to the validity of the securities being registered.**
- 23.1 Consent of KPMG LLP.**
- 23.2 Consent of Phillips Nizer Benjamin Krim & Ballon LLP (included in their opinion filed as Exhibit 5.1).
 Powers of Attorney (included on the registration Statement Signature

24.1 Page) **

** Filed herewith.

Phillips Nizer Benjamin Krim & Ballon LLP 666 Fifth Avenue New York, New York 10103-0084

August 18, 1999

Star Gas Partners, L.P. 2187 Atlantic Street Stamford, CT 06912-0011

Re: Registration Statement of Form S-3

Dear Ladies and Gentlemen:

We refer to the above-captioned registration statement (the "Registration Statement") under the Securities Act of 1933, as amended, filed by Star Gas Partners, L.P., a Delaware limited partnership (the "Partnership"), with the Securities and Exchange Commission, relating to 150,000 common units (the "Common Units") of limited partner interests in the Partnership which are being offered for sale by the Partnership.

Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Registration Statement.

We have made such examination of law and have examined originals or copies, certified or otherwise authenticated to our satisfaction, of all such records, agreements and other instruments, certificates and orders of public officials, certificates of the General Partner and representatives of the Partnership, and other documents that we have deemed necessary to render the options hereinafter set forth.

In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to the original thereof of all documents submitted to us as certified or photostatic copies, and the authenticity of the originals of such latter documents.

Based on the foregoing, we are of the opinion that:

- 1. The Partnership has been duly formed and is validly existing as a limited partnership in good standing under the laws of the State of Delaware.
- 2. The Common Units when and to the extent issued in accordance with the Partnership Agreement, will be validly issued, fully paid and non-assessable.

Star Gas Partners, L.P. Page -2-August 18, 1999

We are attorneys admitted to practice in the State of New York. Our opinion relates only to the laws of the State of New York, applicable federal law of the United States of America and the corporate and limited partnership laws of Delaware. We express no opinion on the law of any other jurisdiction.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the caption "Validity of Common Units" in the related Prospectus.

Very truly yours,

/s/

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors Star Gas Partners, L.P.

We consent to incorporation by reference in the registration statement to be filed on Form S-3 of Star Gas Partners, L.P. of our report dated November 13, 1998, relating to the consolidated balance sheets of Star Gas Partners, L.P. and subsidiary as of September 30, 1998 and 1997, and the related consolidated statements of operations, partners' capital and predecessor equity and cash flows for each of the years in the three-year period ended September 30, 1998 and related schedule, which report appears in the September 30, 1998 annual report on Form 10-K/A of Star Gas Partners, L.P.

Additionally, we consent to incorporation by reference in the registration statement to be filed on Form S-3 of Star Gas Partners, L.P. of our report dated February 16, 1999, relating to the consolidated balance sheets of Petroleum Heat and Power Co., Inc. and subsidiaries as of December 31, 1998 and 1997, and the related consolidated statements of operations, change in shareholders' equity (deficiency) and cash flows for each of the years in the three-year period ended December 31, 1998 and related schedule, which report appears in the February 18, 1999 current report on Form 8-K of Star Gas Partners, L.P.

We also consent to the reference to our firm under the heading "Experts" in the prospectus.

KPMG LLP

Stamford, Connecticut August 13, 1999