

As filed with the Securities and Exchange Commission on January 16, 2001

Registration No. 333 - _____

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

STAR GAS PARTNERS, L.P.
(Exact name of registrant as specified in charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

06-1437773
(I.R.S. Employer
Identification No.)

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)

Employee Unit Incentive Plan
(Full Title of Plan)

Richard F. Ambury,
Vice President and Treasurer
Star Gas LLC
2187 Atlantic Street
P.O. Box 120011
Stamford, Connecticut 06912-0011
(203) 328-7300
(name and address, including zip code and telephone number,
including area code of agent for service)

Copies to:

Brian Brodrick, Esq.
Phillips Nizer Benjamin Krim & Ballon LLP
666 Fifth Avenue
New York, New York 10103
(212) 977-9700

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registra- tion Fee
Senior Subordinated Units.....	82,000	\$9.75 (2)	\$799,500 (2)	\$200.00

(1) An indeterminate number of Senior Subordinated Units are registered hereunder, which may be issued in the event provisions against dilution become operative. No additional registration fee is included for these

shares.

- (2) The registration fee is based upon the average of the high and low sales prices for the Senior Subordinated Units of \$9.75 on January 9, 2001, as prescribed by Rule 457(c).

INCORPORATION BY REFERENCE OF
REGISTRATION STATEMENT ON FORM S-8
FILE NO. 333-40138

This Registration Statement is filed for the purpose of registering additional securities pursuant to Instruction E to Form S-8 under the Securities Act of 1933, as amended. The Registrant hereby incorporates by reference into this Registration Statement on Form S-8 in its entirety the Registration Statement on Form S-8 (File No. 333-40138), which became effective on June 26, 2000, including each of the documents filed by the Registrant with the Commission and incorporated or deemed to be incorporated therein.

Item 8. Exhibits.

Exhibit

Nos. Description of Exhibits

5.1*	Opinion of Phillips Nizer Benjamin Krim & Ballon LLP
10.1*	Amendment No. 1 to Employee Unit Incentive Plan
23.1*	Consent of KPMG LLP
23.3*	Consent of Phillips Nizer Benjamin Krim & Ballon LLP (included in Exhibit 5.1)*

*Filed herewith.

Item 9. Undertakings.

1. The undersigned Registrant hereby undertakes:

(i) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement.

(ii) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(iii) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

2. The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. Insofar as indemnification for liabilities arising under the Securities Act of 1933, as amended (the "Act") may be permitted to directors, officers or controlling persons of the Registrant, pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that, in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Act, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful

defense of any action, suit or proceeding is asserted by such director, officer or controlling person in connection with the securities being registered hereunder, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the act and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for the filing on Form S-8 and has duly 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 the 16th day of January, 2001.

Star Gas Partners, L.P.

By: STAR GAS LLC,
As General Partner

By /s/ Irik P. Sevin

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

POWER OF ATTORNEY

Each person whose signature appears below appoints Irik P. 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 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, granting 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 might or would 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 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 ----- Irik P. Sevin	Chairman of the Board, Chief Executive Officer and Director (Principal Executive Officer)	January 16, 2001
/s/ George Leibowitz ----- George Leibowitz	Chief Financial Officer (Principal Financial and Accounting Officer)	January 16, 2001
/s/ Audrey L. Sevin ----- Audrey L. Sevin	Director	January 16, 2001

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/s/ William Nicoletti ----- William Nicoletti	Director	January 16, 2001
/s/ Paul Biddelman ----- Paul Biddelman	Director	January 16, 2001
/s/ Thomas J. Edelman ----- Thomas J. Edelman	Director	January 16, 2001
/s/ I. Joseph Massoud ----- I. Joseph Massoud	Director	January 16, 2001
/s/ Stephen Russell ----- Stephen Russell	Director	January 16, 2001

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

January 16, 2001

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

Re: Registration Statement of Form S-8

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 82,000 senior subordinated units (the "Units") of limited partner interests in the Partnership which are being registered for issuance to the Partnership's Employee Unit Incentive Plan, as amended (the "Plan").

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 Units when and to the extent issued in accordance with the Partnership Agreement and the Agreements will be validly issued, fully paid and non-assessable.

Star Gas Partners, L.P.
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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.

Very truly yours,

/s/ Brian Brodrick

PHILLIPS NIZER BENJAMIN
KRIM & BALLON LLP

AMENDMENT NO. 1
TO
STAR GAS PARTNERS, L.P.
EMPLOYEE UNIT INCENTIVE PLAN

The Star Gas Partners, L.P. (the "Partnership") Employee Unit Incentive Plan (the "Plan") is hereby amended to increase the number of senior subordinated units (the "Units") of limited partner interests that may be issued under the Plan from 518,000 Units to 600,000 Units.

As amended, the Plan remains in full force and effect.

Effective as of December 10, 2000

CONSENT OF INDEPENDENT AUDITORS

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

We consent to incorporation by reference in the registration statement filed on Form S-8 of Star Gas Partners, L.P. of our report dated December 14, 2000, relating to the consolidated balance sheets of Star Gas Partners, L.P. and Subsidiaries as of September 30, 1999 and 2000, and the related consolidated statements of operations, partners' capital and cash flows for each of the years in the three-year period ended September 30, 2000 and related schedule, which report appears in the September 30, 2000 annual report on Form 10-K of Star Gas Partners, L.P.

/s/ KPMG LLP

Stamford, Connecticut
January 12, 2001