X0202

876661 NEW YORK STOCK EXCHANGE INC

0001002590 STAR GAS PARTNERS LP 001-14129

2187 ATLANTIC STREET

STAMFORD CT CONNECTICUT 06902

2033287300

Senior Subordinated Units Representing Limited Partner Interests

17 CFR 240.12d2-2(a)(3)

Paras Madho Director 2006-05-15 NOTIFICATION OF THE REMOVAL FROM LISTING AND REGISTRATION OF THE STATED SECURITIES The New York Stock Exchange hereby notifies the SEC of its intention to remove the entire class of the stated securities from listing and registration on the Exchange at the opening of business on May 25, 2006, pursuant to the provisions of Rule 12d2-2 (a). [X] 17CFR240.12d2-2(a)(3) That on April 28, 2006 the instruments representing the securities comprising the entire class of this security came to evidence, by operation of law or otherwise, other securities in substitution therefor and represent no other right except, if such be the fact, the right to receive an immediate cash payment. Pursuant to the Mandatory Conversion which became effective on April 28, 2006, each Senior Subordinated Units Representing Limited Partner Interests was converted into one share of Common Units of Star Gas Partners, L.P. The Exchange also notifies the Securities and Exchange Commission that as a result of the above indicated conditions this security was suspended from trading on May 1, 2006.