

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

**FORM S-8**

**REGISTRATION STATEMENT  
under  
THE SECURITIES ACT OF 1933**

**LEHIGH GAS PARTNERS LP**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation or organization)

**45-4165414**  
(I.R.S. Employer  
Identification Number)

**702 West Hamilton Street, Suite 203  
Allentown, PA 18101  
(610) 625-8000**  
(Address of Principal Executive Offices)

**LEHIGH GAS PARTNERS LP  
2012 INCENTIVE AWARD PLAN**  
(Full title of plan)

**Joseph V. Topper, Jr.**  
**702 West Hamilton Street, Suite 203  
Allentown, PA 18101  
(610) 625-8000**  
(Name, address and telephone number,  
including area code, of agent for service)

**With copies to:**

**Richard A. Silfen  
Chad J. Rubin**  
Duane Morris LLP  
30 S. 17th St.  
Philadelphia, Pennsylvania 19103  
(215) 979-1000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (Check one):

Large accelerated filer	<input type="radio"/>	Accelerated filer	<input type="radio"/>
Non-accelerated filer	<input checked="" type="radio"/>	Smaller reporting company	<input type="radio"/>

**CALCULATION OF REGISTRATION FEE**

Title of securities to be registered	Amount to be registered (1)	Proposed maximum aggregate offering price per unit (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common units representing limited partner interest	1,505,000	\$ 20.82	\$ 31,334,100	\$ 4,273.97

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, there are also being registered such additional common units representing limited partner interests in Lehigh Gas Partners LP ("Common Units") as may become issuable pursuant to the adjustment provisions of the Lehigh Gas Partners LP 2012 Incentive Award Plan.

(2) Estimated solely for the purposes of calculating the registration fee in accordance with Rule 457(h) under the Securities Act of 1933, as amended. The price per unit being registered hereby is based on the price of \$20.82 per unit, which is the average of the high and low trading prices per Common Unit on October 26, 2012, as reported by the New York Stock Exchange.

## PART I

### INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS

Lehigh Gas Partners LP (the "Registrant") will send or give to all participants in the Lehigh Gas Partners LP 2012 Incentive Award Plan (the "Plan") document(s) containing the information required by Part I of Form S-8, as specified in Rule 428(b)(1) promulgated by the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"). Pursuant to Rule 428, the Registrant has not filed such document(s) with the Commission, but such documents (along with the documents incorporated by reference into this Form S-8 Registration Statement (the "Registration Statement") pursuant to Item 3 of Part II hereof) shall constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Documents by Reference

Except to the extent that information is deemed furnished and not filed pursuant to securities laws and regulations, the Registrant hereby incorporates by reference into this Registration Statement the following documents, which have been filed by the Registrant with the Commission pursuant to the Securities Act:

- (a) The Registrant's prospectus filed pursuant to Rule 424(b) under the Securities Act relating to the Registrant's Registration Statement on Form S-1 (File No. 333-181370), originally filed with the Commission on May 11, 2012 (as amended, and including exhibits, the "S-1 Registration Statement");
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, (the "Exchange Act") since the end of the fiscal year covered by the registration document referred to in (a) above; and
- (c) The description of the Registrant's Common Units included under the caption "Description of Common Units" in the prospectus forming a part of the S-1 Registration Statement, which description has been incorporated by reference in Item 1 of the Company's Registration Statement on Form 8-A, filed pursuant to Section 12 of the Exchange Act, on October 22, 2012, including any amendment or report filed for the purpose of updating such description.

Except to the extent that information is deemed furnished and not filed pursuant to securities laws and regulations, all documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date hereof and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall also be deemed to be incorporated by reference herein and to be a part hereof from the dates of filing of such documents. Any statement contained in a document incorporated or deemed to be

incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

#### Item 4. Description of Securities.

Not applicable.

#### Item 5. Interests of Named Experts and Counsel

Not applicable.

#### Item 6. Indemnification of Directors and Officers

Subject to any terms, conditions, and restrictions set forth in the Registrant's partnership agreement, Section 17-108 of the Delaware Revised Uniform Limited Partnership Act empowers a Delaware limited partnership such as the Registrant to indemnify and hold harmless any partner or other person from and against all claims and demands whatsoever.

Under the Registrant's partnership agreement, in most circumstances, the Registrant will indemnify the following persons, to the fullest extent permitted by law, from and against all losses, claims, damages or similar liabilities:

- The Registrant's general partner;
- any departing general partner;
- any person who is or was an affiliate of the Registrant's general partner or any departing general partner;
- any person who is or was a manager, managing member, general partner, director, officer, fiduciary or trustee of the Registrant, its subsidiaries, its general partner, any departing general partner or any of their affiliates;

- any person who is or was serving as a director, officer manager, managing member, general partner, employee, agent, fiduciary or trustee of another person owing a fiduciary duty to the Registrant or its subsidiaries;
- any person who controls the Registrant's general partner or any departing general partner; and
- any person designated by the Registrant's general partner.

The Registrant expects to enter into indemnification agreements with its directors which will generally indemnify its directors to the fullest extent permitted by law. The Registrant's

general partner will maintain director and officer liability insurance for the benefit of its directors and officers.

The Registrant has entered into an omnibus agreement, pursuant to which the Registrant will indemnify Lehigh Gas Corporation, the sole member of the Registrant's general partner, for all claims, losses and expenses attributable to the operations of the Registrant's business and properties, to the extent that such losses are not subject to Lehigh Gas Corporation's indemnification obligations.

The Registrant also has entered into an underwriting agreement, which provides for the indemnification of the Registrant, its general partner, its officers and directors, and any person who controls the Registrant or its general partner, including indemnification for liabilities under the Securities Act.

Reference is made to Item 9 for the Registrant's undertakings with respect to indemnification for liabilities arising under the Securities Act.

#### **Item 7. Exemption from Registration Claimed**

Not applicable.

#### **Item 8. Exhibits**

Unless otherwise indicated below as being incorporated by reference to another filing of the Registrant with the Commission, each of the following exhibits is filed herewith:

- 4.1 Certificate of Limited Partnership of Lehigh Gas Partners LP (incorporated by reference to Exhibit 3.1 to the Registrant's Form S-1 Registration Statement (File No. 333-181370), filed with the Commission on May 11, 2012).
- 4.2 First Amended and Restated Agreement of Limited Partnership of Lehigh Gas Partners LP (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the Commission on October 30, 2012).
- 4.3 Lehigh Gas Partners LP 2012 Incentive Award Plan (incorporated by reference to Exhibit 10.7 to Amendment No. 3 of the Registrant's Form S-1 Registration Statement (File No. 333-181370), filed with the Commission on August 10, 2012).
- 4.4 Form of Long-Term Incentive Plan Grant Agreement (incorporated by reference to Exhibit 10.8 to Amendment No. 4 of the Registrant's Form S-1 Registration Statement (File No. 333-181370), filed with the Commission on October 4, 2012).
- 5.1\* Opinion of Duane Morris LLP as to the legality of the securities being registered.

- 23.1\* Consent of Grant Thornton LLP.
- 23.2\* Consent of Duane Morris LLP (included in Exhibit 5.1).
- 24\* Powers of Attorney (included on the signature page of the Registration Statement).

\* Filed herewith.

#### **Item 9. Undertakings**

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to the Registration Statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(iii) 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;

*provided, however*, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, 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.

(3) 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.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to

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Section 13(a) or Section 15(d) of the Exchange Act 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.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities 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, 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 Securities 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, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Allentown, Commonwealth of Pennsylvania, on October 30, 2012.

LEHIGH GAS PARTNERS LP

By: LEHIGH GAS GP LLC  
Its General Partner

By: /s/ Mark L. Miller  
Name: Mark L. Miller  
Title: Chief Financial Officer

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KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Joseph V. Topper, Jr., Mark L. Miller, and Karen Yeakel, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution, 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 the Registration Statement and any additional registration statement pursuant to Rule 462(b), and to file the same with all exhibits thereto, and other documents in connection therewith, with the 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 in connection therewith, as fully and to all intents and purposes as they might or could not in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, the Registration Statement has been signed by the following persons in the capacities and on October 30, 2012.

<u>Signature</u>	<u>Title</u>
<u>/s/ Joseph V. Topper, Jr.</u> Joseph V. Topper, Jr.	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)
<u>/s/ Mark L. Miller</u> Mark L. Miller	Chief Financial Officer (Principal Financial Officer)

/s/ James J. Devlin, Jr.  
James J. Devlin, Jr.

Chief Accounting Officer  
(Principal Accounting Officer)

/s/ Warren S. Kimber, Jr.  
Warren S. Kimber, Jr.

Director

/s/ John F. Malloy  
John F. Malloy

Director

/s/ James H. Miller  
James H. Miller

Director

/s/ John B. Reilly, III  
John B. Reilly, III

Director

/s/ Maura Topper  
Maura Topper

Director

/s/ Robert L. Wiss  
Robert L. Wiss

Director

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#### EXHIBIT INDEX

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\* Filed herewith.

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October 30, 2012

Lehigh Gas Partners LP  
702 West Hamilton Street, Suite 203  
Allentown, Pennsylvania 18101

Re: **Lehigh Gas Partners LP — Registration Statement on Form S-8**

Ladies and Gentlemen:

We have acted as counsel to Lehigh Gas Partners LP, a Delaware limited partnership (the "Partnership"), in connection with the preparation of a registration statement on Form S-8 (the "Registration Statement") for filing with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the "Act"), for the registration by the Partnership of 1,505,000 units representing limited partner interests (the "Units") of the Partnership, which may be issued under the Lehigh Gas Partners LP 2012 Incentive Award Plan (the "Plan").

In connection with the opinion set forth in this letter, we have examined the Registration Statement, originals, or copies certified or otherwise identified to our satisfaction, of the Plan, the Certificate of Limited Partnership of the Partnership, the Agreement of Limited Partnership of the Partnership, as amended (the "Partnership Agreement"), and such other documents, records and other instruments as we have deemed appropriate for purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile, photostatic or other copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Units have been duly authorized and, when the Units are issued by the Partnership in accordance with the terms of the Plan and the instruments executed pursuant to the Plan, as applicable, which govern the awards to which any Unit relates, will be legally issued, fully paid and non-assessable, except as such nonassessability may be limited by Sections 17-303, 17-607 and 17-804 of the Delaware Revised Uniform Limited Partnership Act or within the Partnership Agreement.

The opinion set forth above is limited to the laws of the State of Delaware, as currently in effect, and no opinion is expressed with respect to such laws as subsequently amended, or any other laws, or any effect that such amended or other laws may have on the opinions expressed herein. The opinions expressed herein are limited to

DUANE MORRIS LLP  
222 DELAWARE AVENUE, SUITE 1600 WILMINGTON, DE 19801-1659

PHONE: +1 302 657 4900 FAX: +1 302 657 4901

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the matters stated herein and no opinion is implied or may be inferred beyond the matters expressly stated herein. The opinions expressed herein are given as of the date hereof, and we undertake no obligation to advise you of any changes in applicable laws after the date hereof or of any facts that might change the opinions expressed herein that we may become aware of after the date hereof.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement to be filed by the Partnership on or about the date hereof. In giving this opinion, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ DUANE MORRIS LLP

## CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our reports dated May 11, 2012, with respect to the combined financial statements of Lehigh Gas Entities and affiliated entities under common control (collectively "Predecessor Entity") and the balance sheets of Lehigh Gas Partners LP contained in the Prospectus (File No. 333-181370), filed on October 26, 2012, which is incorporated by reference in this Registration Statement on Form S-8. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement on Form S-8, and to the use of our name as it appears under the caption "Experts" in such Prospectus.

/s/ Grant Thornton LLP  
Philadelphia, Pennsylvania  
October 30, 2012

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