January 14, 2016

VIA EDGAR TRANSMISSION

United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Mr. Ethan Horowitz
Mr. H. Roger Schwall
Assistant Director
Office of Natural Resources

Re: CrossAmerica Partners LP
Form 10-K for Fiscal Year Ended
December 31, 2014
Filed February 27, 2015
File No. 1-35711

Dear Mr. Horowitz:

Set forth below are the responses of CrossAmerica Partners LP (the "Partnership") to the comments from the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") that appeared in the Staff's letter dated December 31, 2015 regarding the above-referenced Form 10-K filed by the Partnership on February 27, 2015 (the "Form 10-K").

For ease of reference, the Staff's comments are reproduced below in bold and are followed by the Partnership's responses to such comments.

Form 10-K for Fiscal Year Ended December 31, 2014

Executive Compensation, page 79

1. **Please provide us with your analysis as to whether the 10,997 common units granted to Mr. Topper under your IAP on September 26, 2014 should be disclosed in your Grants of Plan Based Awards in 2014. Please consider by analogy Question 119.23 of Regulation S-K Compliance and Disclosure Interpretations in your response.**

Response:

According to the Staff's guidance in Question 119.23 of Regulation S-K Compliance and Disclosure Interpretations, if all company decisions necessary to determine the value of an award are made in 2010, for the executive officer who elects stock payment, the award should be reported in the 2010 Summary Compensation Table and Grants of Plan-Based Awards Table as an equity incentive award even if the election is made within the first 90 days of the following year.

On September 30, 2014, the compensation committee of the general partner of the Partnership determined to award Joseph V. Topper, the general partner's chief executive officer, profits interests in lieu of the base cash compensation Mr. Topper would have been entitled to from January 1, 2014 to September 30, 2014. See pages 81, 87, 88, 94 and F-55 of the Form 10-K. While these profits interests were issued in 2015, the value of the award was established in 2014, with the value of the profits interests based on the closing price on the New York Stock Exchange of common units of the Partnership on the dates on which Mr. Topper would have received the cash compensation for his base pay. This award of profits interests was made under the Lehigh Gas Partners LP 2012 Incentive Award Plan. Lehigh Gas Partners LP changed its name to CrossAmerica Partners LP in October 2014.

In analogy to the Staff's guidance, in addition to reporting the award in the 2014 Summary Compensation Table, we recognize and agree that the award of profits interests should also have been reported as an equity incentive award in the 2014 Grants of Plan-Based Awards Table, rather than as a footnote on the Outstanding Equity Awards at December 31, 2014 table. We respectfully acknowledge the Staff's comment, noting the omission of Mr. Topper's 10,997 common units was an oversight. We will correct this omission in all future filings.

Financial Statements

Notes to the Consolidated and Combined Financial Statements, page F-9

Note 4 – Acquisitions, page F-18

2. **We note that a substantial portion of the $16.6 million in goodwill associated with your Nice N Easy Acquisition relates to the value that would have been allocated to wholesale fuel distribution rights. Please tell us why no value was allocated to the wholesale fuel distribution rights, referencing for us the authoritative literature you relied upon to support your accounting. In this regard, we also note your acquisition of Landmark in January 2015 and the similar accounting treatment.**

Response:

As noted in our Form 10-K, effective November 1, 2014 (the Closing Date), CST Brands, Inc. ("CST") and the Partnership jointly entered into an agreement to purchase the convenience store assets, franchisor rights, and associated trademarks of Nice N Easy Grocery Shoppes, Inc. ("NNE") for total consideration of approximately $78 million. Of the total consideration paid, the Partnership paid cash consideration directly to the NNE sellers of approximately $54 million related to the real property and underground storage tanks in the acquisition. Subsequent to this transaction, the Partnership entered into a new fuel distribution agreement with CST under which the Partnership distributes motor fuel to certain NNE sites operated by CST at a fixed mark-up over cost of $0.06 per gallon.

These transactions between the Partnership, CST and NNE were accounted for as a business combination in accordance with ASC 805. As such, the Partnership valued the assets acquired and liabilities assumed at the acquisition date fair value, with the excess of the amount paid over the assets acquired and liabilities assumed recognized as goodwill. The fuel distribution agreement was considered in segregating the respective purchase prices paid by CST and the Partnership for the acquisition. However, as CST and the Partnership did not acquire a historical fuel distribution agreement as part of the NNE acquisition itself, the Partnership did not ascribe value to the new fuel distribution agreement entered into with CST in the acquisition accounting. As such, no value was allocated to wholesale fuel distribution rights. We disclosed the new fuel distribution agreement we entered into with CST in our Form 10-K to give transparency to all the projected cash flows resulting from the transaction.

The Landmark acquisition had similar facts and circumstances to the NNE acquisition and the Partnership accounted for that transaction consistently with the NNE acquisition.

In consideration of the Staff’s comments, in future filings we will clarify the footnote related to the discussion of the new fuel distribution agreement entered into between CST and the Partnership in order to avoid confusion with the business combination transaction with NNE.

Note 12 – Asset Retirement Obligations, page F-36

3. **We note that concurrent with the GP Purchase, it appears you made a change to your accounting policy or possibly corrected an error in your accounting, as you now record asset retirement obligations for the removal of underground storage tanks at owned and leased retail sites. Please tell us the reasons for and nature of the change, including the effect on your financial statements of such change and your consideration of the disclosures required by FASB ASC 250-10-50, as applicable.**

Response:

Prior to the October 1, 2014 purchase of all of the membership interests of our general partner by CST, the Partnership recorded asset retirement obligations (“AROs”) related to the removal of underground storage tanks (“USTs”) only at sites at which our lease with the third party landlord had the right to require us, as lessee, to remove the USTs at the end of the lease.

For owned Fee Sites (“Fee Sites”) and those Lease Sites (“Lease Sites”) at which the landlord does not have the right to require us to remove the USTs, no ARO liability was historically recorded by the Partnership. Management recognized that a legal obligation existed to remove or decommission the UST at the end of its useful life based on our assessment of the

Code of Federal Regulations (CFR). The CFR provides for an obligation for permanent closure of the UST by either removing them from the ground upon closing or decommissioning them in place in a specified manner, which includes cleaning and filling the USTs with an inert solid material. Further, the states in which the Partnership operates do not require removal of the USTs. Historically, the Partnership estimated that the cost to be used in measuring its ARO at these sites was the cost to clean and fill the USTs with inert material which was estimated to be insignificant to the individual site or in the aggregate for all sites.

Due to a lack of history of removing or decommissioning USTs, the Partnership also determined it did not have the ability to reasonably estimate the settlement date or range of potential settlement dates or the probabilities associated with the potential settlement dates needed to estimate the associated ARO liability. Absent significant historical operating experience, the Partnership concluded that it could not reasonably estimate the ARO because the range of time over which the Partnership may settle the obligation was not sufficiently narrow. This conclusion was based on ASC 410-20-25-8 through 25-9. Notwithstanding these considerations, even if the settlement dates could be determined, the ARO recorded would have been based on insignificant cost estimates which would not have been material to the Partnership's financial statements.

On October 1, 2014, CST acquired all of the membership interests of the Partnership's general partner (the "GP Acquisition"). CST's accounting policy for its UST AROs differed from the Partnership's in that it assumes the UST will be removed at the end of its useful life, which is based on CST's extensive history and practice of operating convenience stores. Contemporaneous with the GP Acquisition and during the process of conforming accounting and operating policies, the Partnership adopted CST's policy as disclosed on page F-16 of the Form 10-K. In connection with the Partnership's adoption of CST's operating policy to remove USTs, combined with CST's significant experience with the costs and timing of removing USTs, the Partnership now had sufficient information to determine that the settlement dates were no longer indeterminate and that an ARO could now be reasonably estimated at Fee Sites as well as Lease Sites and the Partnership adjusted its ARO liability accordingly. This conclusion was based on ASC 410-20-25-10.

We recorded this as a change in estimate in accordance with ASC 410-20-55-19 and ASC 250-10-45-18 due to the change in the timing of settlement dates, and due to the continued process of obtaining additional information from our new GP that provided the basis for the change in estimate.

In the fourth quarter of 2014, we recognized an increase in our ARO as a change in estimate as disclosed in the rollforward table included within Note 12 to the financial statements included in our 2014 Form 10-K. This change in estimate amounted to $17.1 million as of October 1, 2014, representing approximately 4% of total liabilities and 3% of total assets as of December 31, 2014. The incremental impact of the change in estimate on accretion expense was less than $0.2 million for the year ended December 31, 2014, and was deemed quantitatively and qualitatively immaterial by the Partnership relative to the $6.2 million net loss, $8.6 million operating income, and any other individual line items or subtotals on the 2014 statement of operations. The balance sheet and income statement impact had no significant impact on debt covenants, meeting analysts' expectations, trends in earnings or earnings per unit, bonuses, cash flow, EBITDA, distributable cash flow, or the Partnership's ability to pay distributions.

We discussed our assessment and conclusions for the change in estimate with our auditor, Grant Thornton LLP, and due to the consolidation of the Partnership into CST, CST management discussed our conclusions with their auditor, KPMG LLP, who both consulted with their national offices and concurred with our conclusions.

We believe the disclosure as presented in the 2014 Form 10-K was appropriate and provided sufficient transparency given the magnitude of the change in estimate from a quantitative and qualitative perspective. Although the impact to the balance sheet was disclosed, the impact to the statement of operations was not disclosed given its insignificance.

The Partnership acknowledges that:

- The Partnership is responsible for the adequacy and accuracy of the disclosure in the filing;

- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- The Partnership may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please direct any questions or comments you have regarding the responses to the undersigned at 210.692.2696 or Steven.Stellato@cstbrands.com.

Thank you for your assistance.

Very truly yours,

/s/ Steven M. Stellato
Steven M. Stellato
Vice President and Chief Accounting Officer

cc: Jeremy Bergeron, President, CrossAmerica Partners LP
Clayton E. Killinger, Executive Vice President and Chief Financial Officer, CrossAmerica Partners LP
Hamlet T. Newsom, Jr., Vice President, General Counsel and Corporate Secretary, CrossAmerica Partners LP
Tom Valvano, Partner, Grant Thornton LLP
John Recker, Partner, KPMG LLP