Mail Stop 4628

December 31, 2015

Clayton E. Killinger
Chief Financial Officer
CrossAmerica Partners LP
645 Hamilton Street, Suite 500
Allentown, PA 18101

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

Dear Mr. Killinger:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional 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.

<u>Financial Statements</u>

<u>Notes to the Consolidated and Combined Financial Statements, page F-9</u>

<u>Note 4 – Acquisitions, page F-18</u>

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.

<u>Note 12 – Asset Retirement Obligations, page F-36</u>

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.

        We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

        In responding to our comments, please provide a written statement from the company acknowledging that:

- the company 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 company 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.

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You may contact Diane Fritz, Staff Accountant, at (202) 551-3331 or Kimberly L. Calder, Assistant Chief Accountant, at (202) 551-3701 if you have questions regarding comments on the financial statements and related matters. Please contact Lisa Krestynick, Staff Attorney, at (202) 551-3056 or Karina Dorin, Staff Attorney, at (202) 551-3763, with any other questions.

Sincerely,

Ethan Horowitz *for*

H. Roger Schwall
Assistant Director
Office of Natural Resources