

SUBURBAN PROPANE PARTNERS LP
Form 8-K
April 24, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**Current Report
Pursuant to Section 13 or 15 (d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **April 24, 2008**

Commission File Number: **1-14222**

SUBURBAN PROPANE PARTNERS, L.P.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation or organization) **22-3410353**
(I.R.S. Employer
Identification No.)

**240 Route 10 West
Whippany, New Jersey 07981
(973) 887-5300**

(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 7.01. REGULATION FD DISCLOSURE

ITEM 8.01. OTHER EVENTS

On April 24, 2008, Suburban Propane Partners, L.P. (the Partnership) issued a press release (the Press Release) announcing its Fiscal 2008 Second Quarter Distribution Declaration. A copy of the Press Release has been furnished as Exhibit 99.1 to this Current Report.

In accordance with Treasury Regulation 1.1446-4(d), a qualified notice was issued to the New York Stock Exchange indicating that this distribution represents income effectively connected with a U.S. business (ECI) and that all nominees are responsible for withholding 35% of the fiscal 2008 second quarter distribution to foreign investors (nonresident aliens, foreign corporations, foreign trusts and foreign estates) as required under Section 1446 of the Internal Revenue Code.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

99.1

Press Release of Suburban Propane Partners, L.P. dated April 24, 2008, announcing the Fiscal 2008 Second Quarter Distribution Declaration.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

April 24, 2008

SUBURBAN PROPANE PARTNERS, L.P.

By:

/s/ MICHAEL A. STIVALA

Name:

Michael A. Stivala

Title:

Chief Financial Officer and Chief Accounting Officer

EXHIBITS

Exhibit No.

Exhibit

99.1

Press Release of Suburban Propane Partners, L.P. dated April 24, 2008, announcing the Fiscal 2008 Second Quarter Distribution Declaration.
