

SUBURBAN PROPANE PARTNERS LP  
Form 8-K  
April 26, 2007

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 26, 2007

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))

ITEM 7.01. REGULATION FD DISCLOSURE

ITEM 8.01. OTHER EVENTS

On April 26, 2007, Suburban Propane Partners, L.P. (the Partnership ) issued a press release (the Press Release ) announcing its Fiscal 2007 Second Quarter Distribution Declaration and a pension funding to be made in the third quarter. 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), the Partnership hereby notifies all nominees that they are responsible for withholding 35% of the fiscal 2007 second quarter distribution from 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 26, 2007, announcing the Fiscal 2007 Second Quarter Distribution Declaration and a pension funding to be made in the third quarter.

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 26, 2007

SUBURBAN PROPANE PARTNERS, L.P.

By: /s/ MICHAEL A. STIVALA

Name: Michael A. Stivala

Title: Controller and Chief Accounting Officer

EXHIBITS

Exhibit No.

Exhibit

99.1

Press Release of Suburban Propane Partners, L.P. dated April 26, 2007, announcing the Fiscal 2007 Second Quarter Distribution Declaration and a pension funding to be made in the third quarter.