

SUBURBAN PROPANE PARTNERS LP
Form 8-K
April 23, 2009

**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 23, 2009

SUBURBAN PROPANE PARTNERS, L.P.
(Exact name of registrant as specified in its charter)

Delaware **1-14222** **22-3410353**
(State or other Jurisdiction of (Commission File Number) (IRS Employer Identification No.)
Incorporation)

240 Route 10 West
Whippany, New Jersey **07981**
(Address of Principal Executive Offices) (Zip Code)
Registrant's telephone number, including area code: **(973) 887-5300**

(Former name or former address if changed since last report.)

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 23, 2009, Suburban Propane Partners, L.P. (the Partnership) issued a press release (the Press Release) announcing its Fiscal 2009 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 2009 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 23, 2009, announcing the Fiscal 2009 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 23, 2009

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 23, 2009, announcing the Fiscal 2009 Second Quarter Distribution Declaration. |