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ve that these non-GAAP financial measures provide useful information to investors and industry analysts that facilitates the comparison of cash flows between periods for purposes of evaluating our ability to meet our debt service obligations and to pay quarterly distributions. In addition, certain of our incentive compensation plans covering executives and other employees utilize Adjusted EBITDA as the performance target. Moreover, our revolving credit agreement requires us to use Adjusted EBITDA as a component in calculating our leverage and interest coverage ratios.

A reconciliation of Adjusted EBITDA to net cash provided by operating activities is presented in the Press Release furnished as Exhibit 99.1 to this Current Report.

We also reference gross margins, computed as revenues less cost of products sold as those amounts are reported on the consolidated financial statements. Since cost of products sold does not include depreciation and amortization expense, the gross margin we reference is considered a non-GAAP financial measure. Given the nature of our business, the level of profitability in the retail propane, fuel oil, natural gas and electricity businesses is largely dependent on the difference between retail sales price and product cost. Therefore, we discuss gross margins in order to provide investors and industry analysts with useful information to facilitate their understanding of the impact of the commodity prices on profitability.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

- 99.1 Press Release of Suburban Propane Partners, L.P. dated August 7, 2008, describing the Fiscal 2008 Third Quarter Financial Results.
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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.

August 7, 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 August 7, 2008, describing the Fiscal 2008 Third Quarter Financial Results.