



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 13, 2017

Matthew S. Harrison  
Executive Vice President and Chief Financial Officer  
Summit Midstream Partners, LP  
1790 Hughes Landing Boulevard, Suite 500  
The Woodlands, Texas

**Re: Summit Midstream Partners, LP  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 1-35666**

Dear Mr. Harrison:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment 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 comment applies to your facts and circumstances, please tell us why in your response.

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

Note 2. Summary of Significant Accounting Policies, page 91

Deferred Purchase Price Obligation, page 92

1. Please tell us the basis in GAAP for your accounting for post-closing date revisions to the deferred purchase price obligation. Please be sure to address why the revisions are recorded through income, considering the common control aspect of the drop down transactions. Also tell us any alternative accounting treatments that were considered but rejected and why.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Matthew S. Harrison  
Summit Midstream Partners, LP  
December 13, 2017  
Page 2

You may contact Robyn Manuel, Staff Accountant, at 202-551-3823 or Donna Di Silvio, Staff Accountant, at 202-551-3202 if you have questions regarding comments on the financial statements and related matters. You may contact me at 202-551-3344 with any other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Branch Chief  
Office of Consumer Products