2018

October 17,

Teresa L. Dick Executive Vice President and Chief Financial Officer Rattler Midstream Partners LP 9400 N. Broadway, Suite 700 Oklahoma City, OK 73114

> Re: Rattler Midstream Partners LP

> > Amendment No. 1 to

Registration Statement on Form S-1

Filed October 9, 2018 File No. 333-226645

Dear Ms. Dick:

We have reviewed your amended registration statement and have the following

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the

requested information. If you do not believe our comments apply to your facts and

circumstances or do not believe an amendment is appropriate, please tell us why in your

response.

After reviewing any amendment to your registration statement and the information you

provide in response to these comments, we may have additional comments. Unless we note

otherwise, our references to prior comments are to comments in our September 5, 2018 letter.

Use of Proceeds, page 60

1. We note your revisions on page 81 and elsewhere regarding your intent to exercise the

EPIC project option in full on the earlier of (a) February 1, 2019 and (b) the completion

of this offering. Please tell us what consideration was given to disclosing your use of

proceeds may include your exercise of this option to acquire up to a 10% equity interest

in the EPIC project.

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Cash Distribution Policy and Restrictions on Distributions

Unaudited Pro Forma EBITDA and Distributable Cash Flow, page 68

2. Reference is made to footnote (1). Pro Forma general and administrative expenses do not

include \$1.4 million incremental general and administrative expenses you expect to incur

annually as a result of being a publically traded partnership. Please revise to include this

amount as a reduction from Pro Forma EBITDA of Rattler LLC.

Description of our Units

Applicable Law; Forum; Venue and Jurisdiction, page 172

3. We note your response to comment 14 and your revised disclosure which states that the

waiver of the right to a jury trial applies to claims made under the federal securities laws,

to the extent permitted by applicable law. Please provide us with your legal analysis as to

how this provision in your partnership agreement is consistent with Section 14 of the

Securities Act and how this provision is enforceable.

Rattler Midstream LLC Unaudited Condensed Consolidated Interim Financial Statements

Condensed Consolidated Statements of Operations for the Six Months Ended June 30, 2018 and 2017, page F-10

4. Please tell us the nature of the transaction underlying the loss on sale of property, plant $% \left(1\right) =\left(1\right) +\left(1\right) +\left($

and equipment line item and explain why it is properly classified as non-operating

income. Please also tell us your consideration of discussing this line item in the notes to

unaudited condensed consolidated financial statements and/or management's discussion

and analysis of financial condition and results of operations. In addition, please tell us if

you received proceeds from the sale, and if so, where these proceeds are classified in $% \left(1\right) =\left(1\right) +\left(1\right) +\left($

your statements of cash flows.

Rattler Midstream LLC Audited Financial Statements

Notes to Audited Financial Statements

Note 3. Acquisitions, page F-36

5. We reviewed your response to comment 21. Your disclosure on page F-36 states that the $\,$

Rattler Assets were contributed effective January 1, 2016. However, your disclosure of

contributions and non-cash financing activity on pages F-30 and F-31 imply that the $\,$

Rattle Assets were contributed in both fiscal 2016 and fiscal 2017.

Please revise or

advise. Please also show us how the amounts in Note 3 to the Unaudited Condensed $\,$

Consolidated Financial Statements reconcile to your disclosure of contributions and non-

cash financing activity on pages F-11 and F-12.

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Note 7. Transactions with Affiliates, page F-38

6. We reviewed your response to comment 22. Please revise to clarify whether Rattler LLC $\,$

is required to maintain certain financial ratios. If so, provide more detail regarding the

the amount of member's equity or net income restricted or free from restriction on the $\,$

payment of dividends by Rattler LLC. Refer to Rule 4-08(e)(1) of Regulation S-X.

You may contact Adam Phippen, Staff Accountant, at (202)551-3336 or Donna Di Silvio,

Staff Accountant, at (202)551-3202 if you have questions regarding comments on the financial

statements and related matters. Please contact Danilo Castelli, Staff Attorney, at (202)551-6521

or me at (202)551-3720 with any other questions.

Sincerely,

/s/ Mara L.

Ransom

Mara L. Ransom Assistant

Director

Office of

Consumer Products

cc: Seth Molay