

CORPORATION FINANCE

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

Mail Stop 4628

July 12, 2018

Via Email

Ms. Teresa L. Dick, Chief Financial Officer, Executive Vice President and Assistant Secretary Viper Energy Partners LP 500 West Texas, Suite 1200 Midland, TX 79701

Re: Viper Energy Partners LP

Form 10-K for the Fiscal Year ended December 31, 2017

Filed February 7, 2018 File No. 001-36505

Dear Ms. Dick:

We have completed our review of your filing. 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.

Sincerely,

/s/ Brad Skinner

Brad Skinner Senior Assistant Chief Accountant Office of Natural Resources