



DIVISION OF
CORPORATION FINANCE

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

February 22, 2010

Via U.S. Mail and Fax (713) 860-2640

Mr. Robert V. Deere
Chief Financial Officer
Genesis Energy, L.P.
919 Milam, Suite 2100
Houston, TX 77002

**Re: Genesis Energy, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009**

**Form 10-Q for the Quarterly Period Ended September 30, 2009
Filed November 9, 2009
File No. 001-12295**

Dear Mr. Deere:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall
Assistant Director