



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