



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2019

Grant Sims  
Chief Executive Officer  
GENESIS ENERGY LP  
919 Milam, Suite 2100  
Houston, Texas 77002

**Re: GENESIS ENERGY LP**  
**Registration Statement on Form S-3**  
**Filed December 19, 2019**  
**File No. 333-235606**

Dear Mr. Sims:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Morris at 202-551-3314 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services