



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 04-05

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

June 17, 2005

**via facsimile and U.S. mail**

Mr. John D. Chandler  
Chief Financial Officer and Treasurer  
Magellan Midstream Partners, L.P.  
P.O. Box 22186  
Tulsa, OK 741-2186

Re: **Magellan Midstream Partners, L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 10, 2005**  
**File No. 1-16335**

Dear Mr. Chandler:

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

Sincerely,

Jill S. Davis  
Branch Chief