



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2009

**Via U.S. Mail and Fax (918) 574-7003**

Mr. John D. Chandler  
Chief Financial Officer  
Magellan Midstream Partners, L.P.  
P.O.Box 22186  
Tulsa, OK 74121-2186

Re: Magellan Midstream Partners, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 28, 2008

Form 10-Q for the Quarterly Period Ended September 30, 2008  
Filed November 3, 2008  
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,

/s/ Brad Skinner for CW

Chris White  
Branch Chief