



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2023

Jeff Holman  
Chief Financial Officer  
Magellan Midstream Partners, L.P.  
One Williams Center  
P.O. Box 22186  
Tulsa, OK 74121-2186

**Re: Magellan Midstream Partners, L.P.**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed February 21, 2023**  
**File No. 001-16335**

Dear Jeff Holman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation