

Mail Stop 3561

April 1, 2008

Via Fax & U.S. Mail

Ben M. Palmer
Chief Financial Officer
Marine Products Corporation
2801 Buford Highway, Suite 520
Atlanta, GA 30329

**Re: Marine Products Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed March 4, 2008
File No. 001-16263**

Dear Mr. Palmer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief