



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 16, 2007

Mr. Robert D. Bondurant  
Executive Vice President and Chief Financial Officer  
Martin Midstream Partners L.P.  
4200 Stone Road  
Kilgore, TX 75662

**Re: Martin Midstream Partners L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 5, 2007**  
**File No. 000-50056**

Dear Mr. Bondurant:

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

Sincerely,

April Sifford  
Branch Chief