



DIVISION OF
CORPORATION FINANCE

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

May 16, 2019

Robert D. Bondurant
Chief Financial Officer
Martin Midstream Partners L.P.
4200 Stone Road
Kilgore, Texas 75662

Re: Martin Midstream Partners L.P.
Form 10-K for Fiscal Year Ended December 31, 2018
Filed February 19, 2019
File No. 000-50056

Dear Mr. Bondurant:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2018

Notes to Consolidated Financial Statements

Note 24. Subsequent Events, page 96

1. We note you acquired Martin Transport, Inc. on January 2, 2019. Tell us how you applied Rule 3-05(b) of Regulation S-X to determine the periods for which financial statements of Martin Transport, Inc. were required to be filed in your Form 8-K, as amended on March 19, 2019.

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.

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You may contact Jeannette Wong, Staff Accountant, at (202) 551-2137 or Shannon Buskirk, Staff Accountant, at (202) 551-3717 if you have questions regarding comments on the financial statements and related matters. Please contact Ethan Horowitz, Accounting Branch Chief, at (202) 551-3311 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Natural Resources