



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

DIVISION OF  
CORPORATION FINANCE

June 6, 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 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 Natural Resources