



DIVISION OF
CORPORATION FINANCE

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

January 6, 2022

Robert Bondurant
President and Chief Executive Officer
Martin Midstream GP LLC
4200 Stone Road
Kilgore, TX 75662

Re: Martin Midstream Partners L.P.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 3, 2021
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 Trade & Services