

Mail Stop 3561

March 21, 2007

Via Fax & U.S. Mail

Mr. Timothy J. Casey, Chief Executive Officer
K-Sea Transportation Partners L.P.
One Tower Center Boulevard, 17th Floor
East Brunswick, New Jersey 08816

**Re: K-Sea Transportation Partners L.P.
Form 10-K for the fiscal year ended June 30, 2006
Filed September 6, 2006
File No. 001-31920**

Dear Mr. Casey:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief