



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 8, 2011

Via Fax & U.S. Mail

Mr. Terrence P. Gill  
Chief Financial Officer  
One Tower Center Boulevard, 17<sup>th</sup> Floor  
East Brunswick, New Jersey 08816

**Re: K-Sea Transportation Partners LP**  
**Form 10-K for the fiscal year ended June 30, 2010**  
**Filed September 13, 2010**  
**File No. 001-31920**

Dear Mr. Gill:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(732) 565-3699