



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

December 8, 2006

Via Facsimile

Paul B. Gridley
Chief Executive Officer
U.S. Shipping Partners L.P.
399 Thornall Street, 8th Floor
Edison, NJ 08837

RE: U.S. Shipping Partners L.P.
Form 10-K: For the Year Ended December 31, 2005
Form 10-Q: For the Period Ended June 30, 2006
File Number: 001-32326

Dear Mr. Gridley:

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

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Mr. Albert E. Bergeron, Vice President – Chief Financial Officer