



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

November 6, 2009

Via U.S. Mail and Facsimile

Frederick W. Boutin
Chief Financial Officer
Transmontaigne Partners L.P.
Suite 3100, 1670 Broadway
Denver, Colorado 80202
Fax No. 303-626-8228

**Re: Transmontaigne Partners L.P.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 9, 2009
File No. 1-32505**

Dear Mr. Boutin

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

Sincerely,

H. Roger Schwall
Assistant Director