



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2024

Sharon Taylor  
Chief Financial Officer  
Martin Midstream Partners L.P.  
4200 Stone Road  
Kilgore, TX 75662

**Re: Martin Midstream Partners L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-50056**

Dear Sharon Taylor:

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