



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2024

Robert D. Bondurant  
President and Chief Executive Officer  
Martin Midstream Partners L.P.  
4200 B Stone Road  
Kilgore, TX 75662

**Re: Martin Midstream Partners L.P.**  
**Schedule 13E-3/A filed November 21, 2024**  
**File No. 005-80397**  
**Revised Preliminary Proxy Statement on Schedule 14A filed November 21, 2024**  
**File No. 000-50056**

Dear Robert D. Bondurant:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Schedule 13E-3/A and Revised Preliminary Proxy Statement on Schedule 14A, each filed November 21, 2024

General

1. We note your response to prior comment 1. We disagree with your apparent conclusion that the actions of the Parent Group Support Entities, Mr. Martin, and Senterfitt outlined in our prior comment 1 were either addressed in their respective then-existing Schedule 13D disclosures or did not constitute a material change to the disclosures then in effect. Please be advised that amendments to Schedule 13D are regulated under Section 13(d)(2) of the Exchange Act and corresponding Rule 13d-2(a). Consequently, disclosure regarding a plan or proposal under Item 4 of Schedule 13D may need to be made in advance of the submission of a proposal to acquire securities of an issuer. Generic disclosure of the type included in the Schedules 13D or reserving the right to engage in any of the kinds of transactions identified in Item 4(a)-(j) of Schedule 13D must be amended to the extent the facts previously reported

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have materially changed. Refer to Exchange Act Sections 13(d) and 13(g) and Regulation 13D-G Beneficial Ownership Reporting Compliance and Disclosure Interpretations at Question 110.06.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to Brian Soares at 202-551-3690 or Perry Hindin at 202-551-3444.

Sincerely,

Division of Corporation Finance  
Office of Mergers & Acquisitions