

MARTIN MIDSTREAM PARTNERS LP

Form 8-K

January 23, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of report (date of earliest event reported): January 23, 2007

MARTIN MIDSTREAM PARTNERS L.P.

(Exact name of Registrant as specified in its charter)

DELAWARE

(State of incorporation
or organization)

000-50056

(Commission file
number)

05-0527861

(I.R.S. employer identification
number)

4200 STONE ROAD

KILGORE, TEXAS

(Address of principal executive
offices)

75662

(Zip code)

Registrant's telephone number, including area code: (903) 983-6200

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 8.01. OTHER EVENTS

Filed as Exhibit 99.1 to this Current Report are the December 31, 2005 (audited) and the September 30, 2006 (unaudited) consolidated balance sheets of Martin Midstream GP LLC, the general partner of Martin Midstream Partners L.P. (the Partnership), together with the report of the independent auditors on such December 31, 2005 balance sheet. This Current Report on Form 8-K dated January 23, 2007 is hereby incorporated by reference into the Partnership s Form S-8 dated January 23, 2007.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) **Exhibits**

EXHIBIT NUMBER	DESCRIPTION
23.1	Consent of KPMG LLP.
99.1	Balance Sheets as of December 31, 2005 (audited) and September 30, 2006 (unaudited) of Martin Midstream GP LLC.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MARTIN MIDSTREAM PARTNERS L.P.

By: Martin Midstream GP LLC

Its: General Partner

Date: January 23, 2007

By: /s/ Robert D. Bondurant

Robert D. Bondurant
Executive Vice President and
Chief Financial Officer

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