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

FORM 10-K/A

(Amendment No. 1)

Mark One

☒ **Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**
For the fiscal year ended December 31, 2016
OR

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

For the transition period from _____ to _____.
Commission file number 000-50056

MARTIN MIDSTREAM PARTNERS L.P.

(Exact name of registrant as specified in its charter)

Delaware	05-0527861
State or other jurisdiction of incorporation or organization	(I.R.S. Employer Identification No.)

4200 Stone Road Kilgore, Texas 75662
(Address of principal executive offices) (Zip Code)

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

Securities Registered Pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
Common Units representing limited partnership interests	NASDAQ Global Select Market

Securities Registered Pursuant to Section 12(g) of the Act:
NONE

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.
Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements the past 90 days.
Yes ☒ No ☐

Indicate by check mark whether the Registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the Registrant was required to submit and post such files).

Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐	Accelerated filer ☒	Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes ☐ No ☒

As of June 30, 2016, 35,454,962 common units were outstanding. The aggregate market value of the common units held by non-affiliates of the registrant as of such date approximated $674,298,933 based on the closing sale price on that date. There were 35,450,562 of the registrant's common units outstanding as of February 15, 2017.

DOCUMENTS INCORPORATED BY REFERENCE: None.

EXPLANATORY NOTE

Martin Midstream Partners L.P.'s (the "Partnership") Annual Report on Form 10-K for the year ended December 31, 2016, initially filed on February 15, 2017 ("Form 10-K"), is revised by this Amendment No. 1 on Form 10-K/A ("Amendment No. 1") to include the separate financial statements of West Texas LPG Pipeline Limited Partnership ("WTLPG"), in accordance with Rule 3-09 of Regulation S-X ("Rule 3-09"), as Exhibit 99.1, in Part IV, Item 15, Exhibits, Financial Statements Schedules ("Item 15"). WTLPG represents an unconsolidated affiliate, accounted for under the equity method of accounting, which met the conditions of a significant subsidiary pursuant to Rule 3-09(a) and Rule 1-02(w) of Regulation S-X for the three year period ended December 31, 2016. In accordance with Rule 3-09(b)(1), the separate financial statements of WTLPG are being filed as an amendment to the Partnership's Form 10-K, within 90 days after the end of the Partnership's fiscal year, as they were not available prior to the filing of the Partnership's Form 10-K.

Rule 3-09 of Regulation S-X provides that if a 50%-or-less-owned person accounted for by the equity method meets the first or third condition of the significant subsidiary tests set forth in Rule 1-02(w) of Regulation S-X, substituting 20% for 10%, separate financial statements for that 50%-or-less-owned person shall be filed. The significance tests are calculated as of the end of each of the Partnership's fiscal years with respect to each fiscal year.

The consent of PricewaterhouseCoopers LLP, independent accountants for WTLPG, is also filed as Exhibit 23.2 to this Amendment No. 1 to the Form 10-K.

In addition, this Amendment No. 1 includes new Exhibits 31.1, 31.2, 32.1 and 32.2, certifications of the Chief Executive Officer and Chief Financial Officer, pursuant to Rule 13a-14(a) and (b).

Except as described above, no other amendments are being made to the Form 10-K. This Amendment No. 1 does not intend to update or modify the disclosure contained in the Partnership's Form 10-K in any way other than as required to reflect the items discussed above and does not reflect events occurring after the February 15, 2017 filing of the Partnership's Form 10-K. Accordingly this Form 10-K/A should be read in conjunction with the Partnership's other filings.

Item 15. Exhibits, Financial Statement Schedules

(a) Financial Statements, Schedules

(1) The following financial statements of Martin Midstream Partners L.P. are included in Part II, Item 8:

Reports of Independent Registered Public Accounting Firm

Consolidated Balance Sheets as of December 31, 2016 and 2015

Consolidated Statements of Operations for the years ended December 31, 2016, 2015 and 2014

Consolidated Statements of Changes in Capital for the years ended December 31, 2016, 2015 and 2014

Consolidated Statements of Cash Flows for the years ended December 31, 2016, 2015 and 2014

Notes to the Consolidated Financial Statements

(2) Financial Statements of West Texas LPG Pipeline Limited Partnership for the years ended December 31, 2016 and 2015, the period from May 14, 2014 through November 28, 2014, and the period from November 29, 2014 through December 31, 2014, an affiliate accounted for by the equity method, which constituted a significant subsidiary.

(b) **Exhibits**

Exhibit Number	Exhibit Name
3.1	Certificate of Limited Partnership of Martin Midstream Partners L.P. (the "Partnership"), dated June 21, 2002 (filed as Exhibit 3.1 to the Partnership's Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.2	Second Amended and Restated Agreement of Limited Partnership of the Partnership, dated November 25, 2009 (filed as Exhibit 10.1 to the Partnership's Amendment to Current Report on Form 8-K/A (SEC File No. 000-50056), filed January 19, 2010, and incorporated herein by reference).
3.3	Amendment No. 2 to the Second Amended and Restated Agreement of Limited Partnership of the Partnership dated January 31, 2011 (filed as Exhibit 3.1 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed February 1, 2011, and incorporated herein by reference).
3.4	Amendment No. 3 to the Second Amended and Restated Agreement of Limited Partnership of the Partnership dated October 2, 2012 (filed as Exhibit 10.5 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed October 9, 2012, and incorporated herein by reference).
3.5	Certificate of Limited Partnership of Martin Operating Partnership L.P. (the "Operating Partnership"), dated June 21, 2002 (filed as Exhibit 3.3 to the Partnership's Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.6	Amended and Restated Agreement of Limited Partnership of the Operating Partnership, dated November 6, 2002 (filed as Exhibit 3.2 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed November 19, 2002, and incorporated herein by reference).
3.7	Certificate of Formation of Martin Midstream GP LLC (the "General Partner"), dated June 21, 2002 (filed as Exhibit 3.5 to the Partnership's Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.8	Amended and Restated Limited Liability Company Agreement of the General Partner, dated August 30, 2013 (filed as Exhibit 3.1 to the Partnership's Current Report on Form 8-K (Reg. No. 000-50056), filed September 3, 2013, and incorporated herein by reference).
3.9	Certificate of Formation of Martin Operating GP LLC (the "Operating General Partner"), dated June 21, 2002 (filed as Exhibit 3.7 to the Partnership's Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.10	Limited Liability Company Agreement of the Operating General Partner, dated June 21, 2002 (filed as Exhibit 3.8 to the Partnership's Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.11	Certificate of Formation of Arcadia Gas Storage, LLC, dated June 26, 2006 (filed as Exhibit 3.11 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.12	Company Agreement of Arcadia Gas Storage, LLC, dated December 27, 2006 (filed as Exhibit 3.12 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.13	Amendment to the Company Agreement of Arcadia Gas Storage, LLC, dated September 5, 2014 (filed as Exhibit 3.13 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.14	Certificate of Formation of Cadeville Gas Storage LLC, dated May 23, 2008 (filed as Exhibit 3.14 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.15	Limited Liability Company Agreement of Cadeville Gas Storage LLC, dated May 23, 2008 (filed as Exhibit 3.15 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.16	First Amendment to the Limited Liability Company Agreement of Cadeville Gas Storage LLC, dated April 16, 2012 (filed as Exhibit 3.16 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.17	Second Amendment to the Limited Liability Company Agreement of Cadeville Gas Storage LLC, dated September 5, 2014 (filed as Exhibit 3.17 to the Partnership’s Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).

3.18	Certificate of Formation of Monroe Gas Storage Company, LLC, dated June 14, 2006 (filed as Exhibit 3.18 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.19	Amended and Restated Limited Liability Company Agreement of Monroe Gas Storage Company, LLC, dated May 31, 2011 (filed as Exhibit 3.19 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.20	First Amendment to the Amended and Restated Limited Liability Company Agreement of Monroe Gas Storage Company, LLC, dated September 5, 2014 (filed as Exhibit 3.20 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.21	Certificate of Formation of Perryville Gas Storage LLC, dated May 23, 2008.(filed as Exhibit 3.21 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.22	Limited Liability Company Agreement of Perryville Gas Storage LLC, dated June 16, 2008 (filed as Exhibit 3.22 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.23	First Amendment to the Limited Liability Company Agreement of Perryville Gas Storage LLC, dated April 14, 2010 (filed as Exhibit 3.23 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.24	Second Amendment to the Limited Liability Company Agreement of Perryville Gas Storage LLC, dated September 5, 2014 (filed as Exhibit 3.24 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.25	Certificate of Formation of Cardinal Gas Storage Partners LLC, dated April 2, 2008 (filed as Exhibit 3.25 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.26	Third Amended and Restated Limited Liability Company Agreement of Cardinal Gas Storage Partners LLC (F/K/A Redbird Gas Storage LLC) dated October 27, 2014 (filed as Exhibit 3.26 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
3.27	Certificate of Formation of Redbird Gas Storage LLC, dated May 24, 2011 (filed as Exhibit 3.27 to the Partnership's Annual Report on Form 10-K (SEC File No. 000-50056), filed March 2, 2015, and incorporation herein by reference).
3.28	Second Amended and Restated LLC Agreement of Redbird Gas Storage LLC, dated as of October 2, 2012. (filed as Exhibit 10.6 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed November 5, 2012, and incorporated herein by reference).
3.29	Certificate of Merger of Cardinal Gas Storage Partners LLC with and into Redbird Gas Storage LLC, dated October 27, 2014 (filed as Exhibit 3.27 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
4.1	Specimen Unit Certificate for Common Units (contained in Exhibit 3.2).
4.2	Specimen Unit Certificate for Subordinated Units (filed as Exhibit 4.2 to Amendment No. 4 to the Partnership's Registration Statement on Form S-1 (SEC File No. 333-91706), filed October 25, 2002, and incorporated herein by reference).
4.3	Indenture (including form of 7.250% Senior Notes due 2021), dated February 11, 2013, by and among the Partnership, Martin Midstream Finance Corp., the Guarantors named therein and Wells Fargo Bank, National Association, as trustee (filed as Exhibit 4.1 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed February 12, 2013, and incorporated herein by reference).
4.4	Second Supplemental Indenture, to the Indenture dated February 11, 2013 dated September 30, 2014, by and among the Partnership, Martin Midstream Finance Corp., the Guarantors named therein and Wells Fargo Bank National Association, as trustee (filed as Exhibit 4.4 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014 and incorporated herein by reference).
4.5	Third Supplemental Indenture, to the Indenture dated February 11, 2013 dated October 27, 2014, by and among the Partnership, Martin Midstream Finance Corp., the Guarantors named therein and Wells Fargo Bank National Association, as trustee (filed as Exhibit 4.5 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014 and incorporated herein by reference).
10.1	Third Amended and Restated Credit Agreement, dated March 28, 2013, among the Partnership, the Operating Partnership, Royal Bank of Canada and the other Lenders set forth therein (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed April 3, 2013 and incorporated herein by reference).

10.2	First Amendment to Third Amended and Restated Credit Agreement, dated as of July 12, 2013, among the Partnership, the Operating Partnership, Royal Bank of Canada and the other Lenders as set forth therein (filed as Exhibit 10.2 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed May 5, 2014 and incorporated herein by reference).
10.3	Second Amendment to Third Amended and Restated Credit Agreement, dated as of May 5, 2014, among the Partnership, the Operating Partnership, Royal Bank of Canada and the other Lenders as set forth therein (filed as Exhibit 10.2 to the Partnership's Current Report on Form 8-K/A (SEC File No. 000-50056), filed May 6, 2014 and incorporated herein by reference)
10.4	Third Amendment to Third Amended and Restated Credit Agreement, dated June 27, 2014, among the Partnership, the Operating Partnership, Royal Bank of Canada and the other Lenders as set forth therein (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed July 1, 2014, and incorporated herein by reference).
10.5	Fourth Amendment to Third Amended and Restated Credit Agreement, dated June 23, 2015, among the Partnership, the Operating Partnership, Royal Bank of Canada and the other Lenders as set forth therein (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed June 24, 2015, and incorporated herein by reference).
10.6	Omnibus Agreement, dated November 1, 2002, by and among Martin Resource Management Corporation, the General Partner, the Partnership and the Operating Partnership (filed as Exhibit 10.3 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed November 19, 2002, and incorporated herein by reference).
10.7	Amendment No. 1 to Omnibus Agreement, dated as of November 25, 2009, by and among Martin Resource Management Corporation, the General Partner, the Partnership and the Operating Partnership (filed as Exhibit 10.3 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed December 1, 2009, and incorporated herein by reference).
10.8	Amendment No. 2 to Omnibus Agreement, dated October 1, 2012, by Martin Resource Management Corporation, the General Partner, the Partnership and the Operating Partnership (filed as Exhibit 10.4 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed October 9, 2012, and incorporated herein by reference).
10.9	Motor Carrier Agreement, dated January 1, 2006, by and between the Operating Partnership and Martin Transport, Inc. (filed as Exhibit 10.9 to the Partnership's Annual Report on Form 10-K (SEC File No. 000-50056), filed March 2, 2011, and incorporated herein by reference).
10.10	Membership Interests Purchase Agreement, dated August 10, 2014, by and among Energy Capital Partners and its affiliated funds and Redbird Gas Storage LLC (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (Sec File No. 000-50056), filed August 12, 2014, and incorporated herein by reference).
10.11	2014 Amended and Restated Tolling Agreement, dated October 28, 2014, by and between the Operating Partnership and Cross Oil Refining & Marketing, Inc. (filed as Exhibit 10.5 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed October 29, 2014, and incorporated herein by reference).
10.12	Marine Transportation Agreement, dated January 1, 2006, by and between the Operating Partnership and Midstream Fuel Service, L.L.C. (filed as Exhibit 10.10 to the Partnership's Annual Report on Form 10-K (SEC File No. 000-50056), filed March 2, 2011, and incorporated herein by reference).
10.13	Product Storage Agreement, dated November 1, 2002, by and between Martin Underground Storage, Inc. and the Operating Partnership (filed as Exhibit 10.8 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed November 19, 2002, and incorporated herein by reference).
10.14	Marine Fuel Agreement, dated November 1, 2002, by and between Martin Fuel Service LLC and the Operating Partnership (filed as Exhibit 10.9 to the Partnership's Current Report on Form 8-K (SEC No. 000-50056), filed November 19, 2002, and incorporated herein by reference).
10.15†	Martin Midstream Partners L.P. Amended and Restated Long-Term Incentive Plan (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (SEC No. 000-50056), filed January 26, 2006, and incorporated herein by reference).
10.16†	Form of Restricted Common Unit Grant Notice (filed as Exhibit 10.2 to the Partnership's Current Report on Form 8-K (SEC No. 000-50056), filed January 26, 2006, and incorporated herein by reference).
10.17	Purchaser Use Easement, Ingress-Egress Easement, and Utility Facilities Easement dated November 1, 2002, by and between MGSLLC and the Operating Partnership (filed as Exhibit 10.13 to the Partnership's Current Report on Form 8-K/A (SEC No. 000-50056), filed November 19, 2002, and incorporated herein by reference).
10.18	Amended and Restated Terminal Services Agreement by and between the Operating Partnership and Martin Fuel Service LLC ("MFSLLC"), dated October 27, 2004 (filed as Exhibit 10.1 to the Partnership's Current Report on Form 8-K (SEC No. 000-50056), filed October 28, 2004, and incorporated herein by reference).

10.19	Lubricants and Drilling Fluids Terminal Services Agreement by and between the Operating Partnership and MFSLLC, dated December 23, 2003 (filed as Exhibit 10.4 to the Partnership's Amendment No. 1 to Current Report on Form 8-K/A (SEC No. 000-50056), filed January 23, 2004, and incorporated herein by reference).
10.20(1)	Second Amended and Restated Sales Agency Agreement, dated August 5, 2013, by and between the Operating Partnership and Martin Product Sales LLC (filed as Exhibit 10.2 to the Partnership's Quarterly Report on Form 10-Q (SEC No. 000-50056) filed November 4, 2013).
10.21†	Amended and Restated Martin Resource Management Corporation Purchase Plan for Units of the Partnership, effective April 1, 2015 (filed as Exhibit 10.1 to the Partnership's registration statement on Form S-8 (SEC File No. 333-203857), filed May 5, 2015, and incorporated herein by reference).
10.22	Form of Partnership Indemnification Agreement (filed as Exhibit 10.1 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed November 6, 2008, and incorporated herein by reference).
10.23	Amended and Restated Common Unit Purchase Agreement, dated as of November 24, 2009, by and between the Partnership and Martin Resource Management (filed as Exhibit 10.4 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed December 1, 2009, and incorporated herein by reference).
10.24	Supply Agreement dated, as of October 2, 2012, by and between the Partnership and Cross Oil & Refining Marketing Inc. (filed as Exhibit 10.7 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed November 5, 2012, and incorporated herein by reference).
10.25	Noncompetition Agreement dated, as of October 2, 2012, by and among the Partnership, Cross Oil Refining & Marketing, Inc., and Martin Resource Management Corporation (filed as Exhibit 10.8 to the Partnership's Quarterly Report on Form 10-Q (SEC File No. 000-50056), filed November 5, 2012, and incorporated herein by reference).
10.26	Purchase Price Reimbursement Agreement, dated October 2, 2012, by Martin Resource Management Corporation to and for the benefit of the Operating Partnership (filed as Exhibit 10.2 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed October 9, 2012, and incorporated herein by reference).
10.27	Lubricants Terminalling Services Agreement, dated January 1, 2015, by and between the Operating Partnership and Martin Energy Services LLC (filed as Exhibit 10.26 to the Partnership's Annual Report on Form 10-K (SEC File No. 000-50056), filed March 2, 2015, and incorporated herein by reference).
10.28	Fuel Terminalling Services Agreement, dated January 1, 2015, by and between the Operating Partnership and Martin Energy Services LLC (filed as Exhibit 10.27 to the Partnership's Current Report on Form 8-K (SEC File No. 000-50056), filed October 9, 2012, and incorporated herein by reference).
10.29(1)	First Amended and Restated Fuel Terminalling Services Agreement, dated January 1, 2016, by and between the Operating Partnership and Martin Energy Services, LLC (filed as Exhibit 10.29 to the Partnership's Annual Report on Form 10-K (SEC File No. 000-50056), filed February 29, 2016, and incorporated herein by reference).
10.30(2)**	First Amendment to the First Amended and Restated Fuel Terminalling Services Agreement, dated January 1, 2017, by and between the Operating Partnership and Martin Energy Services, LLC.
21.1**	List of Subsidiaries.
23.1**	Consent of KPMG LLP.
23.2*	Consent of PricewaterhouseCoopers LLP.
31.1*	Certifications of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2*	Certifications of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1*	Certification of Chief Executive Officer pursuant to 18 U.S.C., Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. Pursuant to SEC Release 34-47551, this Exhibit is furnished to the SEC and shall not be deemed to be "filed."
32.2*	Certification of Chief Financial Officer pursuant to 18 U.S.C., Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. Pursuant to SEC Release 34-47551, this Exhibit is furnished to the SEC and shall not be deemed to be "filed."
99.1*	Financial Statements of West Texas LPG Pipeline Limited Partnership for the years ended December 31, 2016 and 2015, the period from May 14, 2014 through November 28, 2014, and the period from November 29, 2014 through December 31, 2014, an affiliate accounted for by the equity method, which constituted a significant subsidiary.
101	Interactive Data: the following financial information from Martin Midstream Partners L.P.'s Annual Report on Form 10-K for the fiscal year ended December 31, 2016, formatted in Extensible Business Reporting Language: (1) the Consolidated Balance Sheets; (2) the Consolidated Statements of Income; (3) the Consolidated Statements of Cash Flows; (4) the Consolidated Statements of Capital; and (6) the Notes to Consolidated Financial Statements.

*	Filed or furnished herewith.
**	Filed with the Partnership's Annual Report on Form 10-K, for the year ended December 31, 2016, and incorporated, herein by reference, originally filed with the SEC on February 15, 2017, which is being amended hereby.
†	As required by Item 15(a)(3) of Form 10-K, this exhibit is identified as a compensatory plan or arrangement.

(1) Material has been redacted from this exhibit and filed separately with the Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 of the Securities Exchange Act of 1934, as amended, which has been granted.
(2) Material has been redacted from this exhibit and filed separately with the Commission pursuant to a request for confidential treatment pursuant to Rule 24b-2 of the Securities Exchange Act of 1934, as amended.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, we have duly caused this Report to be signed on our behalf by the undersigned, thereunto duly authorized representative.

Martin Midstream Partners L.P.
(Registrant)

By: Martin Midstream GP LLC
It's General Partner

Date: March 31, 2017 By: /s/ Ruben S. Martin

Ruben S. Martin
President and Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the registrant and in the capacities indicated on the 31st day of March, 2017.

Signature	Title
/s/ Ruben S. Martin Ruben S. Martin	President, Chief Executive Officer and Director of Martin Midstream GP LLC (Principal Executive Officer)
/s/ Robert D. Bondurant Robert D. Bondurant	Executive Vice President, Director, and Chief Financial Officer of Martin Midstream GP LLC (Principal Financial Officer, Principal Accounting Officer)
/s/ Zachary S. Stanton Zachary S. Stanton	Director of Martin Midstream GP LLC
/s/ James M. Collingsworth James M. Collingsworth	Director of Martin Midstream GP LLC
/s/ Sean P. Dolan Sean P. Dolan	Director of Martin Midstream GP LLC
/s/ Byron R. Kelley Byron R. Kelley	Director of Martin Midstream GP LLC
/s/ C. Scott Massey C. Scott Massey	Director of Martin Midstream GP LLC

Exhibit 23.2

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statements on Form S-3 (No. 333-211407) and Form S-8 (No 333-203857 and 333-140152) of Martin Midstream Partners L.P. of our report dated March 30, 2016 relating to the financial statements of West Texas LPG Pipeline Limited Partnership, which appears in this Annual Report on Form 10-K/A of Martin Midstream Partners L.P.

/s/ PricewaterhouseCoopers LLP

Tulsa, Oklahoma
March 31, 2017

Exhibit 31.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
Pursuant to 17 CFR 240.13a-14(a)/15d-14(a)
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Ruben S. Martin, certify that:

1. I have reviewed this annual report on Form 10-K/A of Martin Midstream Partners L.P.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 31, 2017

/s/ Ruben S. Martin

Ruben S. Martin, President and
Chief Executive Officer of
Martin Midstream GP LLC,
the General Partner of Martin Midstream Partners L.P.

Exhibit 31.2

CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER
Pursuant to 17 CFR 240.13a-14(a)/15d-14(a)
(Section 302 of the Sarbanes-Oxley Act of 2002)

I, Robert D. Bondurant, certify that:

1. I have reviewed this annual report on Form 10-K/A of Martin Midstream Partners L.P.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 31, 2017

/s/ Robert D. Bondurant

Robert D. Bondurant, Executive Vice President and
Chief Financial Officer of
Martin Midstream GP LLC,
the General Partner of Martin Midstream Partners L.P.

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002*

In connection with the Annual Report of Martin Midstream Partners L.P., a Delaware limited partnership (the "Partnership"), on Form 10-K/A for the year ended December 31, 2016, as filed with the Securities and Exchange Commission (the "Report"), I, Ruben S. Martin, Chief Executive Officer of Martin Midstream GP LLC, the general partner of the Partnership, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350), that to my knowledge:

(1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Partnership.

/s/ Ruben S. Martin

Ruben S. Martin,
Chief Executive Officer of Martin Midstream GP LLC,
General Partner of Martin Midstream Partners L.P.

March 31, 2017

*A signed original of this written statement required by Section 906 has been provided to the Partnership and will be retained by the Partnership and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002*

In connection with the Annual Report of Martin Midstream Partners L.P., a Delaware limited partnership (the “Partnership”), on Form 10-K/A for the year ended December 31, 2016, as filed with the Securities and Exchange Commission (the “Report”), I, Robert D. Bondurant, Chief Financial Officer of Martin Midstream GP LLC, the general partner of the Partnership, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350), that to my knowledge:

(1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Partnership.

/s/ Robert D. Bondurant

Robert D. Bondurant,
Chief Financial Officer
of Martin Midstream GP LLC,
General Partner of Martin Midstream Partners L.P.

March 31, 2017

*A signed original of this written statement required by Section 906 has been provided to the Partnership and will be retained by the Partnership and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 99.1

West Texas LPG Pipeline Limited Partnership

Financial Statements

The years ended December 31, 2016 (unaudited) and 2015,
the period May 14, 2014 through
November 28, 2014, (unaudited),
and the period from November 29, 2014
through December 31, 2014 (unaudited)

Independent Auditor's Report

To the Partnership Committee of West Texas LPG Pipeline Limited Partnership:

We have audited the accompanying financial statements of West Texas LPG Pipeline Limited Partnership, which comprise the balance sheet as of December 31, 2015, and the related statements of operations, changes in partners' capital and cash flows for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Partnership's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Texas LPG Pipeline Limited Partnership as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ PricewaterhouseCoopers LLP

Tulsa, Oklahoma
March 30, 2016

West Texas LPG Pipeline Limited Partnership
Balance Sheets
(Dollars in thousands)

	December 31,	
	2016	2015
	(unaudited)	
Assets		
Current assets		
Cash and cash equivalents	$ 3,157	$ 5,298
Trade accounts receivable	13,039	8,870
Materials and supplies inventories	1,947	2,006
Other current assets	42	—
Total current assets	18,185	16,174
Property and equipment	822,380	817,948
Accumulated depreciation	(28,466)	(14,780)
Property, plant and equipment, net	793,914	803,168
Other assets	365	—
Total assets	$ 812,464	$ 819,342
Liabilities and Partners' Capital		
Current liabilities		
Accounts payable	$ 12,956	$ 4,673
Taxes payable	2,170	2,082
Other current liabilities	91	310
Total current liabilities	15,217	7,065
Environmental reserve	6,841	8,254
Total liabilities	22,058	15,319
Commitments and contingencies		
Partners' capital	790,406	804,023
Total liabilities and partners' capital	$ 812,464	$ 819,342

See accompanying notes to the financial statements.

West Texas LPG Pipeline Limited Partnership
Statements of Operations
(Dollars in thousands)

	Successor			Predecessor
	Year Ended December 31, 2016	Year Ended December 31, 2015	Period from November 29, 2014 through December 31, 2014	Period from May 14, 2014 through November 28, 2014
	(unaudited)		(unaudited)	(unaudited)
Revenue	$ 88,467	$ 100,708	$ 8,629	$ 52,692
Costs and expenses				
Cost of services (exclusive of items shown separately below)	11,401	10,036	823	7,242
Operations and maintenance	36,824	28,217	2,291	21,399
Depreciation	13,686	13,573	1,207	2,965
Taxes other than income	2,651	2,579	179	1,497
Total costs and expenses	64,562	54,405	4,500	33,103
Other income (expense), net	(22)	(9)	—	—
Net income	23,883	46,294	4,129	19,589

See accompanying notes to the financial statements.

West Texas LPG Pipeline Limited Partnership
Statements of Changes in Partners' Capital
(Dollars in thousands)

Predecessor	Chevron Pipeline Company	Raven Ridge Pipe Line Company	Martin Midstream Holdings II, LLC	Martin Midstream Holdings, LLC	Total
Balances - May 14, 2014 (unaudited)	$ 151,228	$ 1,527	$ 37,807	$ 382	$ 190,944
Net income (unaudited)	15,514	157	3,879	39	19,589
Distributions to partners (unaudited)	(11,088)	(112)	(2,772)	(28)	(14,000)
Balances - November 28, 2014 (unaudited)	$ 155,654	$ 1,572	$ 38,914	$ 393	$ 196,533

Successor	ONEOK Permian NGL Pipeline LP, LLC	ONEOK Permian NGL Pipeline GP, LLC	Martin Midstream Holdings II, LLC	Martin Midstream Holdings, LLC	Total
Balances - November 29, 2014 (unaudited)	$ 649,123	$ 6,556	$ 162,281	$ 1,640	$ 819,600
Net income (unaudited)	3,270	33	818	8	4,129
Distributions to partners (unaudited)	(7,920)	(80)	(1,980)	(20)	(10,000)
Balances - December 31, 2014 (unaudited)	644,473	6,509	161,119	1,628	813,729
Net income	36,665	371	9,166	92	46,294
Distributions to partners	(44,352)	(448)	(11,088)	(112)	(56,000)
Balances - December 31, 2015	$ 636,786	$ 6,432	$ 159,197	$ 1,608	$ 804,023
Net income (unaudited)	18,915	191	4,729	48	23,883
Distributions to partners (unaudited)	(29,700)	(300)	(7,425)	(75)	(37,500)
Balances - December 31, 2016 (unaudited)	$ 626,001	$ 6,323	$ 156,501	$ 1,581	$ 790,406

See accompanying notes to the financial statements.

West Texas LPG Pipeline Limited Partnership
Statements of Cash Flows
(Dollars in thousands)

	Successor			Predecessor
	Year Ended December 31, 2016	Year Ended December 31, 2015	November 29, 2014 through December 31, 2014	Period from May 14, 2014 through November 28, 2014
	(unaudited)		(unaudited)	(unaudited)
Cash flows from operating activities:				
Net income	$ 23,883	$ 46,294	$ 4,129	$ 19,589
Adjustments to reconcile net income and net cash provided by operating activities				
Depreciation	13,686	13,573	1,207	2,965
Change in assets and liabilities				
Accounts receivable	(4,169)	2,394	(1,685)	(4,934)
Materials and supplies inventories	59	147	—	19
Other current assets	(42)	1,046	112	(348)
Other assets	(365)	—	—	—
Accounts payable	7,797	(5,845)	(817)	(245)
Taxes other than income	88	191	34	1,083
Other current liabilities	(219)	310	—	—
Environmental reserve	(1,413)	(581)	—	—
Net cash provided by operating activities	39,305	57,529	2,980	18,129
Cash flows from investing activities:				
Payments for property and equipment	(3,946)	(2,370)	(627)	(3,160)
Net cash used in investing activities	(3,946)	(2,370)	(627)	(3,160)
Cash flows from financing activities:				
Distributions to partners	(37,500)	(56,000)	(10,000)	(14,000)
Net cash used in financing activities	(37,500)	(56,000)	(10,000)	(14,000)
Net increase (decrease) in cash and cash equivalents	(2,141)	(841)	(7,647)	969
Cash and cash equivalents at beginning of period	5,298	6,139	13,786	12,817
Cash and cash equivalents at end of period	$ 3,157	$ 5,298	$ 6,139	$ 13,786

See accompanying notes to the financial statements.

(Dollars in thousands, except where otherwise indicated)

(1) Organization and Basis of Presentation

West Texas LPG Pipeline Limited Partnership (the "Partnership" or "WTLPG") is a Texas limited partnership. The Partnership was formed in 1999 and owns an approximately 2,300 mile common-carrier pipeline system that transports natural gas liquids (NGLs) from New Mexico and Texas to Mont Belvieu, Texas for fractionation. As of December 31, 2016, the partners' capital interests were owned by the following:

Owner	Interest	Interest Type
ONEOK Permian NGL Pipeline GP, L.L.C	0.8%	General Partner
ONEOK Permian NGL Pipeline LP, L.L.C.	79.2%	Limited Partner
Martin Midstream NGL Holdings, LLC	0.2%	General Partner
Martin Midstream NGL Holdings II, LLC	19.8%	Limited Partner
	100%	

ONEOK Permian NGL Pipeline GP, L.L.C. and ONEOK Permian NGL Pipeline LP, L.L.C. are wholly owned subsidiaries of ONEOK Partners, L.P. ("ONEOK Partners"). A subsidiary of ONEOK Partners is also the pipeline operator ("Operator"). Martin Midstream NGL Holdings, LLC and Martin Midstream NGL Holdings II, LLC are wholly owned subsidiaries of Martin Midstream Partners, L.P. ("Martin").

The operating agreement among the partners provides that net income and distributions are to be allocated among the partner interests in proportion to their respective capital interests. Partners' liabilities are limited to the amount of capital contributed.

The limited partnership agreement of WTLPG provides that distributions to the partners are to be made on a pro rata basis according to each partner's ownership interest. Cash distributions to the partners are currently declared and paid by WTLPG each calendar quarter. Any changes to, or suspension of, the cash distributions from WTLPG requires the approval of a minimum of 90 percent of the ownership interest and a minimum of two general partners of WTLPG. Cash distributions are equal to 100 percent of distributable cash as defined in the limited partnership agreement of WTLPG.

On May 14, 2014, Martin acquired its 20% interest in the Partnership from a subsidiary of Atlas Pipeline Partners L.P. On November 29, 2014, ONEOK Partners acquired its 80% interest in the Partnership from affiliates of Chevron Pipe Line Company ("Chevron"). As a result of the acquisition by ONEOK Partners, we elected to apply "push-down" accounting which required the Partnership's assets and liabilities to be adjusted to fair value on the acquisition closing date. The Partnership's assets and liabilities were recorded using a different basis than what was previously recorded which impacts the comparability of the financial statements of Partnership after the acquisition with the financial statements prior to the acquisition. As a result, the fiscal year 2014 is presented as the predecessor period from May 14, 2014 to November 28, 2014, and the successor period from November 29, 2014 through December 31, 2014.

If the acquisition by ONEOK Partners had occurred as of May 14, 2014, depreciation expense would have increased by $4,369 for the 2014 period presented. No other adjustments would be needed in order for all periods presented to be comparable.

The Partnership determined the fair values of its assets and liabilities with the assistance of a third-party valuation firm. The fair values of the Partnership's current assets and current liabilities were assumed to approximate their carrying values. The fair values of the Partnership's long-lived tangible assets were determined utilizing observable market inputs where available, discounted future projected net cash flows to present value, or estimated replacement cost adjusted for a usage or obsolescence factor. The fair values of the Partnership's long-term liabilities were determined utilizing observable market inputs where available or estimated based on their current carrying values. The Partnership used the most applicable valuation approach for each asset category based upon availability of comparative market information as well as the nature of the asset.

The following table summarizes the allocation of the fair value of the partners' capital balances to the assets and liabilities of the Partnership as of the acquisition date:

(Dollars in thousands, except where otherwise indicated)

	November 29, 2014
	(unaudited)
Cash	$ 13,786
Accounts receivable	9,579
Other current assets	3,311
Property and equipment	814,540
Total assets	841,216
Accounts payable	10,924
Other current liabilities	1,857
Environmental reserve	8,835
Total liabilities	21,616
Net assets	$ 819,600

(2) Significant Accounting Policies

(a) *Use of Estimates*

Management has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States. Actual results could differ from those estimates.

(b) Revenue Recognition

The Partnership's revenue is derived from fees collected for transporting NGLs. Transportation fees charged to shippers are based on either tariffs regulated by governmental agencies, including the Federal Energy Regulatory Commission ("FERC") and the Railroad Commission of Texas ("RRC"), or contractual arrangements. Our tariffs specify the maximum rates we may charge our customers and the general terms and conditions for NGL transportation service on our pipelines. Revenue is recognized when transportation services are provided.

(c) Cash and Cash Equivalents

The Partnership considers all highly liquid cash investments with maturities of three months or less at the time of purchase to be cash equivalents.

(d) Property and Equipment

Property and equipment is stated at cost, less accumulated depreciation. Our property and equipment are depreciated using the straight-line method over their estimated useful lives. We periodically conduct depreciation studies to assess the economic lives of our assets. These depreciation studies are completed as a part of our rate proceedings, and the changes in economic lives, if applicable, are implemented prospectively.

Property and equipment on our Balance Sheets includes construction work in process for capital projects that have not yet been placed in service and therefore are not being depreciated. Assets are transferred out of construction work in process when they are substantially complete and ready for their intended use.

Maintenance and repairs are charged directly to expense. When an asset is retired or sold, its cost and related accumulated depreciation are removed from the accounts and the difference between the net book value of the asset and proceeds from the disposition is recognized as a gain or loss.

(Dollars in thousands, except where otherwise indicated)

Property and equipment consists of the following:

	Useful Life	As of December 31, 2016 (Unaudited)	As of December 31, 2015
Gathering lines and related equipment	20-88	$ 808,519	$ 806,725
General plant and other	71-80	7,811	7,815
Construction work in process		6,050	3,408
Property and equipment		822,380	817,948
Accumulated depreciation		(28,466)	(14,780)
Property and equipment, net		$ 793,914	$ 803,168

Additions to property and equipment included in accounts payable at December 31, 2016 and 2015 were $486 (unaudited) and $0, respectively.

(e) Impairment of Long-Lived Assets

In accordance with ASC 360-10, long-lived assets, such as property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized for the amount by which the carrying amount of the asset exceeds the fair value of the asset. Assets to be disposed of would be separately presented in the balance sheet and reported at the lower of the carrying amount or fair value less costs to sell and would no longer be depreciated. The assets and liabilities of a disposed group classified as held for sale would be presented separately in the appropriate asset and liability sections of the balance sheet. We determined that there were no asset impairments in 2016, 2015 or 2014.

(f) Asset Retirement Obligations

Asset retirement obligations represent legal obligations associated with the retirement of long-lived assets that result from the acquisition, construction, development and/or normal use of the asset. We are not able to estimate reasonably the fair value of the asset retirement obligations for our assets because the settlement dates are indeterminable given the expected continued use of the assets with proper maintenance. We expect our pipeline assets, for which we are unable to estimate reasonably the fair value of the asset retirement obligation, will continue in operation as long as supply and demand for NGLs exists. Based on the widespread use of NGLs by the petrochemical industry, we expect supply and demand to exist for the foreseeable future.

(g) Fair Value Measurements and Financial Instruments

We use a valuation framework based upon inputs that market participants use in pricing certain assets and liabilities. These inputs are classified into two categories: observable inputs and unobservable inputs. Observable inputs represent market data obtained from independent sources. Unobservable inputs represent our own market assumptions. Unobservable inputs are used only if observable inputs are unavailable or not reasonably available without undue cost and effort. The two types of inputs are further prioritized into the following hierarchy:

Level 1: Quoted market prices in active markets for identical assets or liabilities.
Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
Level 3: Unobservable inputs that reflect the entity's own assumptions and are not corroborated by market data.

We classify the fair value of an asset or liability based on the lowest level of input significant to its measurement. A fair value initially reported as Level 3 will be subsequently reported as Level 2 if the unobservable inputs become inconsequential to its measurement, or corroborating market data becomes available. Asset and liability fair values initially reported as Level 2 will be subsequently reported as Level 3 if corroborating market data becomes unavailable.

Our financial instruments consist of cash and cash equivalents, accounts receivable, and accounts payable. The carrying amounts of financial instruments approximate fair value due to their short maturities. Our cash and cash equivalents are comprised of bank and money market accounts and are classified as Level 1.

(h) Operating and Maintenance Expenses

Operating and maintenance expenses are incurred by the Operator and charged to us for the cost of personnel that operate the pipeline and other operating costs. Where costs are incurred specifically on our behalf, the costs are billed directly to us by the Operator. In other situations, the costs may be allocated to us through a variety of methods, depending upon the nature of the expense and activities. Under our operating agreement, we are required to reimburse the Operator for such operating expenses.

(i) Environmental Reserves

Our policy is to accrue for losses associated with environmental remediation obligations when such losses are probable and reasonably estimable. We routinely conduct reviews of potential environmental issues and claims that could impact our assets or operations. These reviews assist us in identifying environmental issues and estimating the costs and timing of remediation efforts. In making environmental liability estimations, we consider the material effect of environmental compliance, pending legal actions against us and potential third-party liability claims. Accruals for estimated losses from environmental remediation obligations generally are recognized no later than completion of the remedial feasibility study. Such accruals are adjusted as further information develops or circumstances change. These revisions are reflected in our income in the period in which they are probable and can be reasonably estimated. Estimated future expenditures for environmental remediation obligations are not discounted to their present value. Recoveries of environmental remediation costs from other parties are recorded as assets when their receipt is deemed probable.

(j) Accounts Receivable and Allowance for Doubtful Accounts.

Trade accounts receivable are recorded at the invoiced amount and do not bear interest. We assess collectability at the inception of an arrangement based upon credit ratings and prior collections history. In general, we conduct business with customers with whom we have a long collection history. As a result, we have not experienced significant credit losses nor has our revenue recognition been impacted due to assessments of collectability. We have not recorded an allowance for doubtful accounts as of December 31, 2016 or 2015, as all accounts receivable were determined to be collectible.

(k) Transportation Imbalances

In the course of transporting NGLs for others, we may receive for redelivery different quantities of NGLs than the quantities we ultimately redeliver. Due to changes in our tariff in 2016, we record these differences as transportation and exchange imbalance receivables or payables that are subject to cash-out provisions. Imbalance receivables are included in accounts receivable, and imbalance payables are included in accounts payable on the consolidated balance sheets at current market prices in effect for the reporting period of the outstanding imbalances. As of December 31 2016, we had imbalance receivables and payables totaling $6,066, respectively (unaudited).

(l) Concentration of Credit Risk

Substantially all of our accounts receivable at December 31, 2016 and 2015, results from transportation fees earned from companies in the oil and gas industry and transportation imbalances. This concentration of customers may impact our overall credit risk, either positively or negatively, in that these entities may be similarly affected by industry-wide changes in economic or other conditions. Such receivables are generally not collateralized. However, we perform credit evaluations on all our customers to minimize exposure to credit risk. During the years ended December 31, 2016 (unaudited) and 2015, the period May 14, 2014 through November 28, 2014(unaudited), and the period from November 29, 2014 through December 31, 2014 (unaudited), credit losses were not significant.

As of December 31, 2016, accounts receivable includes receivables from two customers representing 45.1% (unaudited) and 15.1% (unaudited) of total accounts receivable. As of December 31, 2015, accounts receivable includes receivables from two customers representing 27.4% and 12.4% of total accounts receivable.

For the year ended December 31, 2016, revenue includes transportation fees received from two customers representing 17.7% (unaudited) and 12.2% (unaudited) of total revenue, respectively. For the year ended December 31, 2015, revenue includes transportation fees received from two customers representing 32.0% and 12.7% of total revenue, respectively. For the period from May 14, 2014 through November 28, 2014, revenue includes transportation fees received from three customers representing 29.2% (unaudited), 13.0% (unaudited) and 13.0% (unaudited) of total revenue, respectively. For the period from November 29, 2014 through December 31, 2014, revenue includes transportation fees received from two customers representing 31.3% (unaudited) and 14.0% (unaudited) of total revenue, respectively.

(m) Income Taxes

We are a limited partnership for federal and state income taxes. Income taxes are the responsibility of our members and, with the exception of the Texas franchise tax, are not reflected in our financial statements.

(n) Materials and Supplies Inventory

The cost of materials, supplies and other inventories is principally determined using the average-cost method.

(o) Subsequent Events

We have evaluated subsequent events through March 31, 2017, the date our financial statements were available, and we believe all required subsequent events disclosures have been made.

(p) Recent Accounting Pronouncements

In August 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-15, *Statement of Cash Flows: Classification of Certain Cash Receipts and Cash Payments*. This ASU is intended to clarify the presentation of cash receipts and payments in specific situations. The amendments in this ASU are effective for financial statements issued for annual periods beginning after December 15, 2017. We do not anticipate that ASU 2016-15 will have a material effect on our financial statements and related disclosures.

In February 2016, the FASB issued ASU 2016-02, *Leases*. This ASU amends the existing accounting standards for lease accounting, including requiring lessees to recognize most leases on their balance sheets and making targeted changes to lessor accounting. ASU 2016-02 is effective for annual reporting periods beginning after December 15, 2018. The standard requires a modified retrospective transition approach for all leases existing at, or entered into after, the date of initial application, with an option to use certain transition relief. We are evaluating the effect that ASU 2016-02 will have on our financial statements and related disclosures.

In July 2015, the FASB issued ASU No. 2015-11, *Inventory: Simplifying the Measurement of Inventory,* which applies only to inventory for which cost is determined by methods other than last-in, first-out and the retail inventory method. This includes inventory that is measured using first-in, first-out or average cost. Inventory within the scope of this standard is required to be measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. The new standard was effective on January 1, 2017. ASU 2015-11 did not have a material effect on our financial statements and related disclosures.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers. The standard outlines the principles an entity must apply to measure and recognize revenue for entities that enter into contracts to provide goods or services to their customers. The ASU will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective. The new standard is effective for WTLPG on January 1, 2018. The standard permits the use of either the retrospective or cumulative effect transition method. We are currently determining the overall impacts that ASU 2014-09 will have on our tariffs, contract portfolio and financial statements, and anticipate testing new controls and processes designed to comply with ASU 2014-09 throughout 2017 to permit adoption by January 1, 2018. Our approach will include performing a detailed review of all tariffs and other contracts and comparing historical accounting policies and practices to the new standard.

(Dollars in thousands, except where otherwise indicated)

(3) Related Party Transactions

We provide transportation services to affiliates of our partners. Affiliate services are recorded on the same basis as services to unaffiliated customers.

We do not have any employees; therefore, the Operator's employees support, and maintain our assets as provided by the terms of the operating agreement. We reimburse the Operator for direct costs of all compensation, benefits expenses, employer taxes and other employer expenses for these employees. We also reimburse the Operator for direct third party costs incurred on our behalf such as costs for materials, supplies, and other charges. Pursuant to the operating agreement, we pay a management fee, which is reflected in operations and maintenance expenses in our Statements of Operations, to the Operator for administrative costs associated with operating our pipelines.

We also lease an approximate 300 mile pipeline, the Mesquite Pipeline, from affiliates of ONEOK Partners (previously affiliates of Chevron).

The following table sets forth the transactions with related parties for the periods indicated:

	Successor			Predecessor
	Year ended December 31, 2016	Year ended December 31, 2015	Period from November 29, 2014 to December 31, 2014	Period from May 14, 2014 to November 28, 2014
	(unaudited)		(unaudited)	(unaudited)
Revenues	$ 7,606	$ 6,400	$ 374	$ 5,192
Expenses:				
Operating costs	$ 11,476	$ 11,687	$ 758	$ 4,657
Administrative costs	5,546	5,454	433	2,651
Total Expenses	$ 17,022	$ 17,141	$ 1,191	$ 7,308

As of December 31, 2016 and 2015, we had accounts payable to the Operator of $11,038 (unaudited) and $4,417, respectively, related to management fees and reimbursements of expenses. As of December 31, 2016 and 2015, we had accounts receivable from affiliates of ONEOK Partners of $5,886 (unaudited) and $715, respectively, related to amounts due for transportation services provided and imbalance receivables.

(4) Operating Leases

We have numerous non-cancelable operating leases primarily for the Mesquite Pipeline and other equipment. The leases generally provide that all expenses related to the equipment are to be paid by the lessee. We expect to renew or enter into similar leasing arrangements for similar equipment upon the expiration of the current lease agreements.

(Dollars in thousands, except where otherwise indicated)

Our future minimum lease obligations as of December 31, 2016 (unaudited) consist of the following:

2017	$	2,575
2018		2,539
2019		2,525
2020		2,212
2021		881
Thereafter		—
Total	$	10,732

Lease expense for operating leases for the years ended December 31, 2016 and 2015, and the periods from May 14, 2014 through November 28, 2014 and November 29, 2014, through December 31, 2014 was $7,683 (unaudited), $2,828, $1,423 (unaudited) and $241 (unaudited), respectively.

(5) Commitments and Contingencies

2015 Rate Complaints - Certain shippers filed complaints with the RRC challenging the increased rates West Texas LPG implemented effective July 1, 2015. Complaints request that the rate increase be suspended until the RRC has determined appropriate new rates. On March 8, 2016, the RRC issued an order directing that WTLPG's rates "in effect prior to July 1, 2015, are the lawful rates for the duration of this docket unless changed by Commission order."

The RRC indicated that WTLPG's rates should be reviewed on a market basis, without consideration of cost of service, if market information is available. However, the RRC has also directed that the presentation of market evidence and any cost of service evidence should be heard in a single proceeding and not in a bifurcated proceeding. The hearing is scheduled to commence on March 27, 2017.

Navarro County, TX Landowner Claims Against WTLPG - In December 2015, ONEOK Permian NGL Operating Company, L.L.C. as Operator received a letter on behalf of five landowners in Navarro County, TX. The letter, which was also addressed to another pipeline operator, claims that the copper piping in the landowners' homes was damaged by anodic corrosion caused by rectifiers owned and operated by WTLPG and the other pipeline operator, respectively. In November 2016, we settled the claims alleged against WTLPG. The amount we paid to settle these cases is not material to our results of operations, financial position or cash flows and was paid with cash on hand.

Occidental Energy Marketing, Inc. v. WTLPG - On December 19, 2014, Occidental Energy Marketing, Inc. (Oxy) filed a lawsuit against WTLPG in state court in Houston, Texas asserting breach of contract and related claims arising from allegations that during a period from 2010 through 2014, WTLPG failed to redeliver approximately 11.7 million gallons of product received by WTLPG from Oxy. Oxy asserts approximately $11,000 in damages. In August 2016, the Court granted summary judgment in favor of WTLPG on all of Oxy's claims. In January 2017, the Court entered Final Judgment in favor of WTLPG, including an award of $257 in attorneys' fees. Oxy filed a Notice of Appeal in January 2017.

Because of the uncertainty surrounding the Oxy litigation, we cannot reasonably estimate a range of potential exposure at this time. However, it is reasonably possible that the ultimate resolution of this matter could result in future charges that may be material to our results of operations.

Toyce Atkinson v. WTLPG - In November 2015, an action was brought against Chevron, the former operator of WTLPG, by 55 individual plaintiffs asserting personal injuries and property damages allegedly arising from the Milford, Texas pipeline incident that occurred on November 14, 2013. The plaintiffs are seeking monetary relief in the amount of up to $1,000, exclusive of costs, prejudgment interest, and attorneys' fees. In January 2016, the plaintiffs filed an amended petition naming WTLPG as the defendant. In June 2016, we agreed in principle to settle all of the plaintiffs' claims for an immaterial amount. In January 2017, all plaintiffs signed releases, and we expect the case to be formally dismissed in 2017.

Other Legal Proceedings - From time to time, we are involved in legal or administrative proceedings or claims, which arise in the ordinary course of business. While such matters always contain an element of uncertainty, we believe that matters of which we are aware will not individually or in the aggregate have a material adverse effect on our financial position, results of operations or cash flows.