

**MARTIN MIDSTREAM GP LLC
AUDIT COMMITTEE CHARTER**

Role

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Martin Midstream GP LLC (the “Company”) is appointed by the Board to assist the Board in fulfilling its oversight responsibilities for the Company and Martin Midstream Partners L.P. (the “Partnership”) with respect to the following: (1) the integrity of the Partnership’s financial statements, (2) the Partnership’s compliance with legal and regulatory requirements, (3) the independent public accounting firm’s qualifications and independence, and (4) the performance of the Partnership’s internal audit function and independent public accounting firm. The Committee will prepare or cause to be prepared a report to be included in the Partnership’s Annual Report on Form 10-K and perform such other duties as directed by the Board.

Committee Membership

The Committee shall consist of at least three directors, who shall be appointed by the Board and serve for such term or terms as the Board determines or until their successors are duly elected or appointed. Members of the Committee may be removed at any time without cause by the affirmative vote of a majority of the Board. Vacancies resulting from resignation or removal shall be filled by the Board.

Each of the members of the Committee shall have satisfied the independence and experience requirements of the NASDAQ Stock Market LLC (“NASDAQ”), Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) and the rules and regulations of the Securities and Exchange Commission (the “Commission”), in each case subject to any exemptions and exceptions thereunder, as determined by the Board.

The Board shall also determine that each member is “financially literate” (i.e. that each member has the ability to read and understand fundamental financial statements, including the Partnership’s balance sheet, income statement and cash flow statement).

At least one member shall, in the judgment of the Board, be an “audit committee financial expert” as such term is defined by the Commission. Each member shall be free of any relationship that, in the opinion of the Board, would interfere with his or her individual exercise of independent judgment. Applicable laws, rules and regulations shall be followed in evaluating a member’s independence.

No Committee member shall simultaneously serve on the audit committees of more than two public companies; provided, however, in special circumstances, if the Committee finds that such service will not adversely impact a member’s service, a director may be granted permission to serve on a third public company audit committee.

Committee Structure and Operations

The Board shall designate a chairperson for the Committee. The Committee shall meet in person or telephonically on at least a quarterly basis (prior to the filing of the Partnership's Quarterly Reports on Form 10-Q and Annual Report on Form 10-K with the Commission) at a time and place determined by the Committee chairperson. The Committee may meet more frequently when deemed necessary or desirable by the Committee or its chairperson.

The Committee shall keep adequate minutes of all of its proceedings and the chairperson, or any other member of the Committee designated by the chairperson, shall report its actions to the Board at the next scheduled Board meeting.

The Committee shall be governed by the same rules regarding meetings (including meetings by conference telephone or similar communications equipment), action without meetings, notice, waiver of notice, quorum and voting requirements as are applicable to the Board. The Committee is authorized to adopt its own rules of procedure not inconsistent with (a) any provision of this Charter, (b) any provision of the Amended and Restated Limited Liability Company Agreement of the Company, as may be amended, (c) the Second Amended and Restated Agreement of Limited Partnership of the Partnership, as amended or (d) any applicable law, rule or regulation.

The Committee may invite such members of management, auditors or others to attend meetings and provide pertinent information, as it may deem desirable or appropriate, consistent with the maintenance of the confidentiality of Committee discussions.

The Committee's Relationship with the Partnership's Independent Public Accounting Firm

The Committee will be directly responsible for, and have sole authority with respect to, the appointment, retention, replacement, compensation and oversight of the work of the Partnership's independent public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Partnership, and each such independent public accounting firm must report directly to the Committee. The Committee is expected to maintain free and open communication with the independent public accounting firm, the Partnership's internal auditors and the Partnership's management (i.e., the Company's management). This communication shall include private executive sessions, at least annually, with each of these parties.

Education

The Company is responsible for providing the Committee with educational resources related to accounting principles and procedures, current accounting topics pertinent to the Company and the Partnership and other material as may be requested by the Committee. The Company shall assist the Committee in maintaining appropriate financial literacy.

Resources and Authority

In discharging its oversight role, the Committee shall have the resources and authority appropriate to discharge its responsibilities including the authority to engage an independent public accounting firm for special audits, reviews, investigations and other procedures and to

retain its own special legal counsel and other experts or consultants as it deems necessary or appropriate to assist in the full performance of its functions. The Company shall provide for appropriate funding, as determined by the Committee, for payment of any costs incurred by the Committee including payment of compensation to the independent public accounting firm or other experts or consultants employed by the Committee and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Committee is empowered to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Company.

Responsibilities

The Committee’s specific responsibilities in carrying out its oversight role are delineated in the Audit Committee Responsibilities Checklist, below (the “Checklist”). The Checklist will be updated annually to reflect changes in regulatory requirements, authoritative guidance, and evolving oversight practices. As the compendium of Committee responsibilities, the most recently updated Checklist will be considered to be an addendum to this Charter.

Although the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine, confirm or certify that the Partnership’s financial statements are complete, accurate and in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of management and the independent public accounting firm.

Although the Committee members have the duties and responsibilities set forth in this Charter, nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the Committee members, except to the extent otherwise provided under applicable federal or state law.

Audit Committee Responsibilities Checklist

RESPONSIBILITIES		WHEN PERFORMED				
		Audit Committee Meetings				
		1Q	2Q	3Q	4Q	As Needed
1.	Perform such functions as assigned by law, the Company’s Limited Liability Company Agreement or the Partnership’s Second Amended and Restated Agreement of Limited Partnership, as each may be amended, supplemented or restated, or the Board.					X
2.	Conduct or authorize investigations into any matters within the Committee’s scope of responsibilities. The Committee has the authority to engage and determine funding, which the Company shall pay, for independent counsel, accountants and other					X

	RESPONSIBILITIES	WHEN PERFORMED				
		Audit Committee Meetings				
		1Q	2Q	3Q	4Q	As Needed
	advisors to assist it in the conduct of any investigation.					
3.	Meet at least quarterly (prior to the filing of the Partnership’s Quarterly Reports on Form 10-Q and Annual Report on Form 10-K with the Commission) or more frequently as circumstances require. The Committee may ask members of management or others to attend the meeting and provide pertinent information as necessary. The Committee will keep minutes of each of its meetings and make such minutes available to the Board for its review.	X	X	X	X	X
4.	The agenda for Committee meetings will be prepared in consultation between the Committee chairperson (with input from the Committee members), the Chief Executive Officer (“CEO”), the Chief Financial Officer (“CFO”) and the independent public accounting firm.	X	X	X	X	X
5.	Provide an open avenue of communication between the internal auditors, the independent public accounting firm, the CFO and the Board. Make regular reports to the Board based on information provided to it, management and the Company’s auditors concerning, among other things, significant matters that may arise with respect to the quality or integrity of the Partnership’s financial statements, the Partnership’s compliance with legal or regulatory requirements, the performance and independence of the independent public accounting firm or the performance of the internal auditors.	X	X	X	X	X
6.	Review and update the Audit Committee Responsibilities Checklist annually.	X				X
7.	Establish hiring policies and appropriate restrictions with respect to employees or former employees of the independent public accounting firm.					X
8.	Annually review its own performance and	X				X

		WHEN PERFORMED				
		Audit Committee Meetings				
RESPONSIBILITIES		1Q	2Q	3Q	4Q	As Needed
	produce an annual performance evaluation of the Committee, which evaluation must compare the performance of the Committee with the requirements of this Charter. The performance evaluation by the Committee shall be conducted in such manner as the Committee deems appropriate. In the discretion of the Committee, the report to the Board may take the form of an oral report by the chairperson of the Committee or any other member of the Committee designated by the Committee to make this report.					
9.	Review the responsibilities, resources, functions and performance of the Partnership's internal auditors. Review any significant reports to management prepared by the internal auditors and management's responses to such reports.	X				X
10.	Provide a report in the Partnership's Proxy Statement, if and when issued, that includes the Committee's review and discussion of matters with management and the independent public accounting firm.					X
11.	Unless the most current form of the Charter is posted on the Partnership's website, include a copy of the Committee's Charter as an appendix to the Partnership's Proxy Statement at least once every three years, if a Proxy Statement is issued during such period.					X
12.	Provide a report or other disclosures, including any recommendation of the Committee, required by the rules of the Commission to be included in the Partnership's Annual Report on Form 10-K.	X				
13.	Sole authority to appoint, determine funding for, oversee and fire the Partnership's independent public accounting firm.	X				X
14.	Review regularly with the independent public accounting firm: (a) any accounting adjustments that were noted or proposed by	X				X

		WHEN PERFORMED				
		Audit Committee Meetings				
	RESPONSIBILITIES	1Q	2Q	3Q	4Q	As Needed
	the independent public accounting firm but were “passed” by management as immaterial or otherwise; (b) any communications between the persons comprising the audit team of the independent public accounting firm and the national office of the independent public accounting firm respecting auditing or accounting issues presented by the engagement; (c) any “management” or “internal control” letter issued, or proposed to be issued, by the independent public accounting firm to the Partnership; and (d) any disagreement within Company’s management regarding accounting or disclosure issues.					
15.	Resolve any disagreements between management and the independent public accounting firm about financial reporting.					X
16.	Approve in advance all audit services and fees and the provision by the independent public accounting firm of all permissible non-audit services and associated fees.					X
17.	Obtain and review a written statement from the independent public accounting firm delineating all relationships between the firm and the Company or the Partnership; actively engage in a dialogue with the independent public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent public accounting firm; and take, or recommend that the Board take, appropriate action to oversee the independence of the independent public accounting firm.	X				X
18.	Keep the independent public accounting firm informed of the Committee’s understanding of the Company’s and Partnership’s relationships and transactions with related parties that are significant to the Company or Partnership; and to review	X				X

	RESPONSIBILITIES	WHEN PERFORMED				
		Audit Committee Meetings				
		1Q	2Q	3Q	4Q	As Needed
	and discuss with the independent public accounting firm its evaluation of the Company's and Partnership's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's or Partnership's relationships and transactions with related parties.					
19.	Evaluate the credentials, professional standing, qualifications, reputation, clients in the same industry and performance of the independent public accounting firm and present conclusions with respect to the firm to the Board. Review opinions on the performance of the independent public accounting firm by management and internal auditors.	X				X
20.	Assist the Board in verifying the Committee consists of a minimum of three independent members under applicable rules, laws and regulations, who are financially literate, including at least one member who is a "audit committee financial expert" as such term is defined by the Commission.	X				X
21.	Inquire of the CEO, the CFO and the independent public accounting firm about risk assessment and risk management with respect to the Partnership. Specifically, the parties shall discuss the Partnership's major financial risk exposures and the steps management has taken to monitor and control such exposures.	X				X
22.	Review with the CEO, the CFO and the independent public accounting firm the audit scope and plan.	X				
23.	Review with the independent public accounting firm the matters required to be discussed pursuant to applicable auditing standards, without regard to whether any such matter is specifically addressed in this Charter.	X				X

	RESPONSIBILITIES	WHEN PERFORMED Audit Committee Meetings				
		1Q	2Q	3Q	4Q	As Needed
24.	When required by law, consider and review with the CEO, the CFO and the independent public accounting firm:					
	a. the Company's and Partnership's annual assessment of the effectiveness of its internal controls and the independent public accounting firm's attestation and report about the Company's and Partnership's assessment.	X				X
	b. the adequacy of the Partnership's internal controls, including, without limitation, computerized information system controls and security, if any.	X				X
	c. any related significant findings and recommendations of the independent public accountants together with management's responses thereto.	X				X
25.	Review with the CEO, CFO and the independent public accounting firm any significant changes to GAAP policies or standards.	X	X	X	X	X
26.	Review with the CEO, the CFO and the independent public accounting firm at the completion of the annual audit and the completion of the preparation of the quarterly financial statements, as applicable:					
	a. the Partnership's annual and quarterly financial statements and related footnotes, including the Partnership's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."	X	X	X	X	X

		WHEN PERFORMED				
		Audit Committee Meetings				
	RESPONSIBILITIES	1Q	2Q	3Q	4Q	As Needed
	b. the independent public accounting firm's audit of the annual financial statements and its report thereon and its review of the quarterly financial statements and its report thereon, including any matters to be communicated by the independent public accounting firm pursuant to Section 10A of the Exchange Act.	X	X	X	X	X
	c. any significant changes required in the independent public accounting firm's audit or review plan, as applicable.	X	X	X	X	X
	d. any serious difficulties or disputes encountered during the course of the audit or review, as applicable, and management's response to such difficulties or disputes.	X	X	X	X	X
	e. other matters related to the conduct of the audit or review, as applicable, which are to be communicated to the Committee under GAAP.	X	X	X	X	X
27.	Review with the CEO, the CFO and the independent public accounting firm at least annually the Partnership's critical accounting policies and practices.	X				X
28.	Review policies and procedures with respect to transactions between the Company and/or the Partnership and officers and directors, or affiliates of officers or directors, or transactions that are not a normal part of the Company's or the Partnership's business.	X				X
29.	Participate in a meeting among the CEO, the CFO and the independent public accounting firm prior to each earnings release or dissemination of any financial information or guidance to financial analysts and credit rating agencies, and shall approve such release, information or guidance.	X	X	X	X	X
30.	Review each periodic report of the Partnership with the CEO, the CFO, and the independent public accounting firm prior to					

		WHEN PERFORMED				
		Audit Committee Meetings				
RESPONSIBILITIES		1Q	2Q	3Q	4Q	As Needed
	filing of the reports with the SEC and review each of the following:					
	a. the disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”	X	X	X	X	X
	b. the contents of the CEO and the CFO certificates to be filed under Sections 302 and 906 of the Sarbanes-Oxley Act and disclosures made to the Committee by the CEO and CFO during their certification process for the periodic report about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Partnership’s internal controls.	X	X	X	X	X
	c. sections of the report containing financial or other information and consider whether the information contained in the sections is consistent with the information contained in the Partnership’s audited or reviewed financial statements.	X	X	X	X	X
31.	Monitor the appropriate standards adopted as a code of conduct for the Company and the Partnership. Review with the CEO and the CFO the results of the review of the Company’s and the Partnership’s monitoring compliance with such standards and its compliance policies.	X				X
32.	Review legal and regulatory matters that may have a material impact on the financial statements, related to Company and Partnership compliance policies, and programs and reports received from regulators.	X	X	X	X	X
33.	Meet with the independent public accounting firm in executive session to discuss, among other things, any matters that the Committee or the independent public accounting firm believe should be	X	X	X	X	X

		WHEN PERFORMED				
		Audit Committee Meetings				
	RESPONSIBILITIES	1Q	2Q	3Q	4Q	As Needed
	discussed privately with the Committee.					
34.	Meet with the internal auditors in executive sessions to discuss, among other things, any matters that the internal auditors believe should be discussed privately with the Committee.	X	X	X	X	X
35.	Meet with the CEO and CFO to discuss, among other things, any matters that the CEO or the CFO believe should be discussed privately with the Committee.	X	X	X	X	X
36.	Review procedures for the receipt, retention and treatment of concerns or complaints regarding compliance with the Code of Ethics and Business Conduct, accounting, internal accounting controls or auditing matters, and ensuring the confidential and anonymous treatment of submissions by the Company's or the Partnership's employees or employees of affiliates who provide services to the Company or the Partnership of complaints or concerns regarding compliance with the Code of Ethics and Business Conduct, accounting, internal accounting controls or auditing matters. Confirm that employees have been reminded annually of the availability of the procedures and how to utilize them.	X				X