

ACORN ENERGY, INC.
Form 4
February 11, 2008

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
MOORE JOHN A

(Last) (First) (Middle)

C/O ACORN ENERGY, INC., 4
WEST ROCKLAND ROAD

(Street)

MONTCHANIN, DE 19710

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
ACORN ENERGY, INC. [ACFN]

3. Date of Earliest Transaction
(Month/Day/Year)
02/07/2008

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)
President and CEO

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)		
				Code	V	Amount				(A) or (D)	Price
common stock	02/07/2008		P			1,334	A	\$ 5.05	394,711	D	
common stock	02/07/2008		P			200	A	\$ 5.24	394,911	D	
common stock	02/07/2008		P			8,000	A	\$ 5.2927	402,911	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MOORE JOHN A C/O ACORN ENERGY, INC. 4 WEST ROCKLAND ROAD MONTCHANIN, DE 19710	X		President and CEO	

Signatures

John A. Moore 02/11/2008
 **Signature of Date
 Reporting Person

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. nterest (as defined in ERISA) or disqualified person (as defined in the Internal Revenue Code) with respect to the benefit plan.

Plan Assets

Fiduciary responsibilities and prohibited transaction restrictions generally apply with respect to the assets of a benefit plan, as well as any entity whose assets include such benefit plan's assets. The U.S. Department of Labor has promulgated regulations, 29 C.F.R. Section 2510.3-101 as modified by Section 3(42) of ERISA (the Plan Asset Regulations), which identify a benefit plan's assets when a benefit plan invests in an entity. Under the Plan Asset Regulations, if a benefit plan (or an entity whose assets include such benefit plan's assets, collectively, a benefit plan investor within the meaning of the Plan Asset Regulations) invests in us, unless an exception applies, the benefit plan's

assets will include its interest in us and will also include our underlying assets.

There are four exceptions to the rule treating an entity's underlying assets as plan assets. Generally, if a benefit plan invests in an entity, then such benefit plan's assets will include its equity investment in the entity but will not include the entity's underlying assets, so long as the entity is one:

whose security is a publicly offered security (i.e., the equity interests are held by 100 or more investors independent of the issuer and each other, freely transferable within the meaning of the Plan Asset Regulations and registered under certain provisions of the federal securities laws);

whose security is registered under the Investment Company Act of 1940;

which is an operating company, including a venture capital operating company or a real estate operating company (i.e., an entity primarily engaged in production of a product or service other than the investment of capital (i.e., an active business), an entity that primarily invests in such active businesses or invests certain real estate that is managed or developed); or

in which equity participation by benefit plan investors is not significant (i.e., benefit plan investors hold less than 25% of the total value of each class of equity interests in the entity).

It is expected that our common units will constitute publicly-offered securities, within the meaning of (a) immediately above. Thus, it is expected that our underlying assets generally will not be considered as plan assets under the Plan Assets Regulation.

Plan Asset Consequences

If our underlying assets were to be deemed to be as plan assets, then, among other things, (a) the prudence and other fiduciary responsibility standards of ERISA would apply to our operations and (b) certain transactions in which we might seek to engage could constitute or involve prohibited transactions under ERISA and the Internal Revenue Code. If a prohibited transaction occurs for which no exemption is available, the general partner and any other fiduciary that has engaged in the prohibited transaction could be required (a) to restore to the benefit plan any profit realized on the transaction and (b) to reimburse the benefit plan for any losses suffered by the benefit plan as a result of the transaction. In addition, each disqualified person (within the meaning of Section 4975 of the Internal Revenue Code) involved could be subject to an excise tax equal to 15% of the amount involved in the prohibited transaction for each year (or portion of the year) the

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transaction continues and, unless the transaction is corrected (e.g., unwound) within statutorily required periods, to an additional tax of 100% of the amount involved (such taxes are referred to as prohibited transaction excise taxes). Benefit plan fiduciaries who decide to invest in us could, under certain circumstances, be liable for prohibited transactions or other violations as a result of their investment in us or as co-fiduciaries for actions taken by or on behalf of us or our general partner and/or its affiliates. With respect to IRAs, the occurrence of a prohibited transaction involving the individual who established the IRA, or his or her beneficiaries, would cause the IRA to lose its tax-exempt status. In addition, to the extent someone other than the IRA owner or beneficiary engaged in such prohibited transaction, such person could be subject to prohibited transaction excise taxes. The foregoing discussion is not comprehensive and other significant adverse results could also arise.

All potential investors should consult with their own legal counsel concerning the potential impact of ERISA and the Internal Revenue Code to such potential investor prior to making an investment in us. A benefit plan fiduciary can be personally liable for (a) losses incurred by a benefit plan resulting from a breach of fiduciary duties, (b) a civil penalty, which may be imposed by the U.S. Department of Labor, of as much as 20% of any amount recovered by the benefit plan, and (c) to the extent the benefit plan fiduciary is also a disqualified person within the meaning of Section 4975 of the Internal Revenue Code, prohibited transaction excise taxes. Accordingly, before proceeding with an investment in us, a benefit plan fiduciary, taking into account the facts and circumstances of such benefit plan, should consider any applicable fiduciary standards and any prohibitions imposed against certain transactions under ERISA or the Internal Revenue Code, and the permissibility of such investment under the governing documents of the benefit plan. Thus, taking into consideration the information contained herein, the benefit plan fiduciary should give special attention to (a) the Plan Asset Regulations and the impact of such regulations upon the benefit plan fiduciary's decision to invest in us, (b) the prudence of an investment in us, and (c) otherwise applicable provisions of ERISA and the Internal Revenue Code, considering all facts and circumstances of the investment which the benefit plan fiduciary knows or should know are relevant to the investment or a series or program of investments of which an investment we are a part.

Our general partner and counsel to the general partner make no representations with respect to whether an investment in us would be a suitable investment within any benefit plan's particular investment portfolio.

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PLAN OF DISTRIBUTION

We and the selling unitholder may sell the securities being offered hereby directly to purchasers, through agents, through underwriters or through dealers.

We, the selling unitholder, or agents designated by us, may directly solicit, from time to time, offers to purchase the securities. Any such agent may be deemed to be an underwriter as that term is defined in the Securities Act. We will name the agents involved in the offer or sale of the securities and describe any commissions payable by us to these agents in the prospectus supplement. Unless otherwise indicated in the prospectus supplement, these agents will be acting on a best efforts basis for the period of their appointment. The agents may be entitled under agreements which may be entered into with us to indemnification by us against specific civil liabilities, including liabilities under the Securities Act of 1933. The agents may also be our customers or may engage in transactions with or perform services for us in the ordinary course of business.

If we or the selling unitholder utilize any underwriters in the sale of the securities in respect of which this prospectus is delivered, we will enter into an underwriting agreement with those underwriters at the time of sale to them. We will set forth the names of these underwriters and the terms of the transaction in the prospectus supplement, which will be used by the underwriters to make resales of the securities in respect of which this prospectus is delivered to the public. We may indemnify the underwriters under the relevant underwriting agreement to indemnification by us against specific liabilities, including liabilities under the Securities Act. The underwriters may also be our customers or may engage in transactions with or perform services for us in the ordinary course of business.

If we or the selling unitholder utilize a dealer in the sale of the securities in respect of which this prospectus is delivered, we will sell those securities to the dealer, as principal. The dealer may then resell those securities to the public at varying prices to be determined by the dealer at the time of resale. We may indemnify the dealers against specific liabilities, including liabilities under the Securities Act. The dealers may also be our customers or may engage in transactions with, or perform services for us in the ordinary course of business.

Common units and debt securities may also be sold directly by us or the selling unitholder. In this case, no underwriters or agents would be involved. We may use electronic media, including the Internet, to sell offered securities directly.

To the extent required, this prospectus may be amended or supplemented from time to time to describe a specific plan of distribution or such specific plan of distribution may be set forth in the related prospectus supplement. The place and time of delivery for the securities in respect of which this prospectus is delivered are set forth in the accompanying prospectus supplement.

LEGAL MATTERS

The validity of the securities offered in this prospectus will be passed upon for us by Locke Lord Bissell & Liddell LLP. If certain legal matters in connection with an offering of the securities made by this prospectus and a related prospectus supplement are passed on by counsel for the underwriters of such offering, that counsel will be named in the applicable prospectus supplement related to that offering.

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EXPERTS

The following financial statements and management's assessment have been incorporated in this prospectus by reference in reliance upon the reports of KPMG LLP, independent registered public accounting firm, incorporated by reference herein, and upon the authority of said firm as experts in accounting and auditing: (i) the consolidated financial statements of Martin Midstream Partners L.P. and subsidiaries as of December 31, 2009 and 2008, and for each of the years in the three year period ended December 31, 2009, and management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2009, (ii) the balance sheet of Martin Midstream GP LLC, our general partner, as of December 31, 2009, and 2008, and (iii) the consolidated financial statements of Waskom Gas Processing Company and subsidiary, one of our unconsolidated entities, as of and for the years ended December 31, 2009 and 2008, and for each of the years in the three year period ended December 31, 2009.

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WHERE YOU CAN FIND MORE INFORMATION

We have filed a registration statement with the SEC under the Securities Act of 1933 that registers the securities offered by this prospectus. The registration statement, including the attached exhibits, contains additional relevant information about us. The rules and regulations of the SEC allow us to omit some information included in the registration statement from this prospectus.

In addition, we file annual, quarterly and other reports and other information with the SEC. You may read and copy any document we file at the SEC's public reference room at 100 F Street, NE, Washington, DC 20549-2521. Please call the SEC at 1-800-732-0330 for further information on the operation of the SEC's public reference room. Our SEC filings are available on the SEC's web site at www.sec.gov. We also make available free of charge on our website, at www.martinmidstream.com, all materials that we file electronically with the SEC, including our annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, Section 16 reports and amendments to these reports as soon as reasonably practicable after such materials are electronically filed with, or furnished to, the SEC. Information contained on our website or any other website is not incorporated by reference into this prospectus and does not constitute a part of this prospectus.

INCORPORATION BY REFERENCE

The SEC allows us to incorporate by reference into this prospectus the information we have filed with the SEC. This means that we can disclose important information to you without actually including the specific information in this prospectus by referring you to other documents filed separately with the SEC. These other documents contain important information about us, our financial condition and results of operations. The information incorporated by reference is an important part of this prospectus. Information that we file later with the SEC will automatically update and may replace information in this prospectus and information previously filed with the SEC.

We incorporate by reference in this prospectus the documents listed below:

our annual report on Form 10-K for the year ended December 31, 2009 as filed on March 4, 2010, and our Amendment No. 1 on Form 10-K/A as filed on May 4, 2010;

our quarterly reports on Form 10-Q for the quarters ended March 31, 2010, June 30, 2010 and September 30, 2010;

our current reports on Form 8-K filed on January 19, 2010, January 29, 2010, February 3, 2010, February 8, 2010, March 1, 2010, March 12, 2010, March 16, 2010, March 23, 2010, March 26, 2010, May 28, 2010, June 15, 2010, June 23, 2010, June 25, 2010, July 27, 2010, July 29, 2010, August 4, 2010, August 12, 2010, August 17, 2010 and November 18, 2010 (in each case to the extent filed and not furnished); and

all documents filed by us under Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934 between the date of this prospectus and the termination of the registration statement (excluding any portions thereof that are deemed to be furnished and not filed).

You may obtain any of the documents incorporated by reference in this prospectus from the SEC through the SEC's web site at the address provided above. You also may request a copy of any document incorporated by reference in this prospectus (including exhibits to those documents specifically incorporated by reference in this document), at no cost, by visiting our internet website at www.martinmidstream.com, or by writing or calling us at the following

address:

Martin Midstream Partners L.P.
4200 Stone Road
Kilgore, Texas 75662
Attention: Robert D. Bondurant
Telephone: (903) 983-6200

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Set forth below are the expenses (other than underwriting discounts and commissions) expected to be incurred in connection with the issuance and distribution of the securities registered hereby. With the exception of the Securities and Exchange Commission registration fee, the amounts set forth below are estimates:

Securities and Exchange Commission registration fee	\$ 35,109*
Legal fees and expenses	\$
Accounting fees and expenses	\$
Printing and engraving expenses	\$
Trustee's fees and expenses	\$
Miscellaneous	\$
 Total	 \$

* Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(o) under the Securities Act and exclusive of accrued interest, distributions and dividends, if any.

Estimated expenses are not currently known. The foregoing sets forth the general categories of expenses (other than underwriting discounts and commissions) that we anticipate we will incur in connection with the offering of securities under this registration statement. An estimate of aggregate expenses in connection with the issuance and distribution of the securities being offered will be included in the applicable prospectus supplement.

Item 15. *Indemnification of Directors and Officers***Martin Midstream Partners L.P.**

Under our partnership agreement, in most circumstances, we will indemnify the following persons, to the fullest extent permitted by law, from and against all losses, claims, damages or similar events:

our general partner;

any departing general partner;

any person who is or was an affiliate of a general partner or any departing general partner;

any person who is or was a member, partner, officer, director, employee, agent or trustee of our general partner, any departing general partner, or any affiliate of a general partner or any departing general partner; or

any person who is or was serving at the request of a general partner or any departing general partner or any affiliate of a general partner or any departing general partner, as an officer, director, manager, employee, member, partner, agent or trustee of another person.

Any indemnification under these provisions will only be out of our assets. Our general partner will not be personally liable for, or have any obligation to contribute or loan funds or assets to us to enable us to effectuate, indemnification. We may purchase insurance against liabilities asserted against and expenses incurred by persons for our activities, regardless of whether we would have the power to indemnify the person against liabilities under our partnership agreement.

Subject to any terms, conditions or restrictions set forth in the Partnership Agreement, Section 17-108 of the Delaware Revised Uniform Limited Partnership Act empowers a Delaware limited partnership to indemnify and hold harmless any partner or other person from and against all claims and demands whatsoever.

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The partnership agreement of Martin Operating Partnership provides that it will, to the fullest extent permitted by law, indemnify and advance expenses to indemnitees (as defined therein) from and against any and all losses, claims, damages, liabilities (joint or several), expenses (including legal fees and expenses), judgments, fines, settlements and other amounts arising from any and all claims, demands, actions, suits or proceedings, civil, criminal, administrative or investigative, in which any indemnitee may be involved, or is threatened to be involved, as a party or otherwise, by reason of its status as an indemnitee, provided that in each case the indemnitee acted in good faith and in a manner which such indemnitee reasonably believed to be in, or not opposed to the best interests of, the operating company. This indemnification would under certain circumstances include indemnification for liabilities under the Securities Act. In addition, each indemnitee would automatically be entitled to the advancement of expenses in connection with the foregoing indemnification. Any indemnification under these provisions will be only out of the assets of the operating company.

Martin Midstream Partners and Martin Operating Partnership, and their respective general partners, are authorized to purchase (or to reimburse the general partner for the costs of) insurance against liabilities asserted against and expenses incurred by the persons described in the paragraphs above in connection with their activities, whether or not they would have the power to indemnify such person against such liabilities under the provisions described in the paragraphs above. The general partner of Martin Midstream Partners has purchased insurance, the cost of which is reimbursed by Martin Midstream Partners, covering its officers and directors against liabilities asserted and expenses incurred in connection with their activities as officers and directors of the general partner or any of its direct or indirect subsidiaries including the operating company and the subsidiary guarantors.

Martin Midstream Partners L.P. has entered into indemnification agreements (the Indemnification Agreements) with its directors and executive officers (collectively, the Indemnitees). Under the terms of the Indemnification Agreements, the Company has agreed to indemnify each Indemnitee against any expenses to the fullest extent authorized or permitted by law, including, without limitation, expenses incurred by reason of the fact that Indemnitee is or was a director of the Partnership or Martin Operating GP LLC (the Company), or is or was serving at the request of the Partnership or the Company as a director, officer, trustee, employee or agent of another corporation, partnership joint venture, trust, limited liability company or other enterprise, including, without limitation, any predecessor, successor, subsidiary or affiliated entity of the Partnership or the Company, *provided* that the Indemnitee shall not be indemnified and held harmless if there has been a final and non-appealable judgment entered by a court of competent jurisdiction determining that, in respect of the matter for which the Indemnitee is seeking indemnification pursuant to this Agreement, the Indemnitee acted in bad faith or engaged in fraud or willful misconduct or, in the case of a criminal matter, acted with knowledge that the Indemnitee s conduct was unlawful.

In addition, under the terms of the Indemnification Agreements, the Partnership has agreed to pay all reasonable expenses incurred by an Indemnitee in connection with any Proceeding in advance of the final disposition of such Proceeding no later than 30 days after receipt by the Partnership or the Company of an undertaking by or on behalf of the Indemnitee to repay such amount to the extent that it is ultimately determined that Indemnitee is not entitled to be indemnified by the Partnership.

The Indemnification Agreements also include provisions that specify the procedures and presumptions that are to be employed to determine whether an Indemnitee is entitled to indemnification thereunder.

Martin Operating GP LLC

Section 145 of the Delaware General Corporation Law, inter alia, empowers a Delaware corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding (other than an action by or in the right of the corporation) by reason of the fact that such person is or was a director, officer, employee or agent of another corporation or other enterprise, against expenses (including

attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him in connection with such action, suit or proceeding if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was

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unlawful. Similar indemnity is authorized for such persons against expenses (including attorneys' fees) actually and reasonably incurred in connection with the defense or settlement of any such threatened, pending or completed action or suit if such person acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and provided further that (unless a court of competent jurisdiction otherwise provides) such person shall not have been adjudged liable to the corporation. Any such indemnification may be made only as authorized in each specific case upon a determination by the stockholders or disinterested directors or by independent legal counsel in a written opinion that indemnification is proper because the indemnitee has met the applicable standard of conduct.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling our company as set forth above, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Martin Midstream Finance Corp.

Section 145 further authorizes a corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or enterprise, against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the corporation would otherwise have the power to indemnify him under Section 145. Also, Article VI of the bylaws of Martin Midstream Finance Corp. provides for the indemnification of directors and officers of the company and such directors and officers who serve at the request of the company as directors, officers, employees or agents of any other enterprise against certain liabilities under certain circumstances.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling our company as set forth above, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Item 16. Exhibits

(a) *Exhibits.* The following documents are filed as exhibits to this registration:

Exhibit Number	Description
1.1*	Form of Underwriting Agreement.
3.1	Certificate of Limited Partnership of Martin Midstream Partners L.P., dated June 21, 2002 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.2	First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated November 6, 2002 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 19, 2002, and incorporated herein by reference).
3.3	Amendment No. 1 to First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated November 1, 2007 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 2, 2007, and incorporated herein by reference).
3.4	Amendment No. 2 to First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated effective January 1, 2007 (filed as Exhibit 3.1 to the Partnership's Current Report on Form 8-K, filed January 19, 2010, and incorporated herein by reference).

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- 3.5 Second Amended and Restated Agreement of Limited Partnership of the Partnership, dated as of November 25, 2009 (filed as Exhibit 10.1 to the Partnership's Amendment to Current Report on Form 8-K/A, filed January 19, 2010, and incorporated herein by reference).
- 3.6 Certificate of Limited Partnership of Martin Operating Partnership L.P., dated June 21, 2002 (filed as Exhibit 3.3 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).

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Exhibit Number	Description
3.7	Amended and Restated Agreement of Limited Partnership of Martin Operating Partnership L.P., dated November 6, 2002 (filed as Exhibit 3.2 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 19, 2002, and incorporated herein by reference).
3.8	Certificate of Formation of Martin Midstream GP LLC, dated June 21, 2002 (filed as Exhibit 3.5 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.9	Limited Liability Company Agreement of Martin Midstream GP LLC, dated June 21, 2002 (filed as Exhibit 3.6 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 33-91706), filed July 1, 2002, and incorporated herein by reference).
3.10	Certificate of Formation of Martin Operating GP LLC, dated June 21, 2002 (filed as Exhibit 3.7 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.11	Limited Liability Company Agreement of Martin Operating GP LLC, dated June 21, 2002 (filed as Exhibit 3.8 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.12	Certificate of Incorporation of Martin Midstream Finance Corporation, dated as of March 15, 2010 (filed as Exhibit 3.12 to Martin Midstream Partners L.P.'s Registration Statement on Form S-4 (Reg. No. 333-169408), filed September 16, 2010, and incorporated herein by reference).
3.13	Bylaws of Martin Midstream Finance Corporation (filed as Exhibit 3.13 to Martin Midstream Partners L.P.'s Registration Statement on Form S-4 (Reg. No. 333-169408), filed September 16, 2010, 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 Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed October 25, 2002, and incorporated herein by reference).
4.3	Form of Senior Indenture of Martin Midstream Partners L.P. (filed as Exhibit 4.3 to Martin Midstream Partners L.P.'s Registration Statement on Form S-3 (Reg. No. 333-117023), filed December 18, 2007, and incorporated herein by reference).
4.4	Form of Subordinated Indenture of Martin Midstream Partners L.P. (filed as Exhibit 4.4 to Martin Midstream Partners L.P.'s Registration Statement on Form S-3 (Reg. No. 333-117023), filed December 18, 2007, and incorporated herein by reference).
5.1**	Opinion of Locke Lord Bissell & Liddell LLP as to the legality of the securities registered hereby.
8.1**	Opinion of Locke Lord Bissell & Liddell LLP as to tax matters.
12.1**	Computation of ratio of earnings to fixed charges.
23.1**	Consent of Locke Lord Bissell & Liddell LLP (included in Exhibits 5.1 and 8.1).
23.2**	Consent of KPMG LLP relating to Martin Midstream Partners L.P.
23.3**	Consent of KPMG LLP relating to Martin Midstream GP LLC.
23.4**	Consent of KPMG LLP relating to Waskom Gas Processing Company.
24.1**	Power of Attorney (contained on signature page).
25.1*	Form T -1 Statement of Eligibility and Qualification respecting the Senior Indenture of Martin Midstream Partners L.P.
25.2*	Form T -1 Statement of Eligibility and Qualification respecting the Subordinated Indenture of Martin Midstream Partners L.P.

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* To be filed by a post-effective amendment to this registration statement, as an exhibit to a current report on Form 8-K or pursuant to Section 305(b)(2) of the Trust Indenture Act of 1939.

** Filed herewith.

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(b) *Financial Statement Schedules*

All schedules for which provision is made in the applicable accounting regulations of the Securities and Exchange Commission are not required under the related instructions, are inapplicable, or the information is included in the consolidated financial statements, and have therefore been omitted.

(c) *Reports, Opinions, and Appraisals*

The following reports, opinions, and appraisals are included herein: None.

Item 17. Undertakings

(a) Each of the undersigned registrants hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i), (a)(1)(ii) and (a)(1)(iii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:

(i) If the registrant is relying on Rule 430B:

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(A) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(B) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by section 10(a) of the Securities Act of 1933 shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after

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effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

(5) That, for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

(b) Each undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of any registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, each registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

(d) Each undersigned registrant hereby undertakes to file an application for the purpose of determining the eligibility of the trustee to act under subsection (a) of Section 310 of the Trust Indenture Act in accordance with the rules and

regulations prescribed by the Commission under Section 305(b)(2) of the Trust Indenture Act.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-4 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Kilgore, State of Texas, on December 7, 2010.

MARTIN MIDSTREAM PARTNERS L.P.

By: Martin Midstream GP LLC,
its General Partner

By: /s/ Robert D. Bondurant

Name: Robert D. Bondurant

Financial Officer

Title: Executive Vice President and Chief

MARTIN MIDSTREAM FINANCE CORPORATION

By: /s/ Robert D. Bondurant

Name: Robert D. Bondurant

Financial Officer

Title: Executive Vice President and Chief

MARTIN OPERATING GP LLC

By: Martin Midstream Partners L.P.,
its sole Member

By: Martin Midstream GP LLC,
its General Partner

Name: Robert D. Bondurant

Financial Officer

By: /s/ Robert D. Bondurant

Title: Executive Vice President and Chief

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MARTIN OPERATING PARTNERSHIP, L.P.

By: Martin Operating GP LLC,
its General Partner

By: Martin Midstream Partners L.P.,
its sole member

By: Martin Midstream GP LLC,
its General Partner

By: /s/ Robert D. Bondurant

Name: Robert D. Bondurant

Financial Officer

Title: Executive Vice President and Chief

PRISM GAS SYSTEMS I, L.P.

By: Prism Gas Systems GP, L.L.C.,
its General Partner

By: /s/ Robert D. Bondurant

Name: Robert D. Bondurant

Title: Vice President and Treasurer

PRISM GAS SYSTEMS GP, L.L.C.

By: /s/ Robert D. Bondurant

Name: Robert D. Bondurant

Title: Vice President and Treasurer

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**MCLEOD GAS GATHERING AND
PROCESSING COMPANY, L.L.C.**

Name: Robert D. Bondurant

Financial Officer

By: /s/ Robert D. Bondurant

Title: Executive Vice President and Chief

PRISM GULF COAST SYSTEMS, L.L.C.

Name: Robert D. Bondurant

By: /s/ Robert D. Bondurant

Title: Vice President and Treasurer

WOODLAWN PIPELINE CO., INC.

Name: Robert D. Bondurant

Financial Officer

By: /s/ Robert D. Bondurant

Title: Executive Vice President and Chief

PRISM LIQUIDS PIPELINE LLC

Name: Robert D. Bondurant

By: /s/ Robert D. Bondurant

Title: Executive Vice President

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Each person whose signature appears below appoints Ruben S. Martin and Robert D. Bondurant, and each of them, any of whom may act without the joinder of the other, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and any Registration Statement (including any amendment thereto) for this offering that is to be effective upon filing pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or would do in person, hereby ratifying and confirming all that said attorneys-in fact and agents or any of them or their or his or her substitute and substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated below.

MARTIN MIDSTREAM GP LLC, on behalf of MARTIN MIDSTREAM PARTNERS L.P. (as its general partner), MARTIN OPERATING GP LLC (as the general partner of its sole member), and MARTIN MIDSTREAM OPERATING PARTNERSHIP L.P. (as the general partner of the sole member of its general partner)

Signature	Title	Date
/s/ Ruben S. Martin Ruben S. Martin	President, Chief Executive Officer and Director (Principal Executive Officer)	December 7, 2010
/s/ Robert D. Bondurant Robert D. Bondurant	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	December 7, 2010
/s/ Wesley M. Skelton Wesley M. Skelton	Executive Vice President, Chief Administrative Officer, Secretary and Controller (Principal Accounting Officer)	December 7, 2010
/s/ C. Scott Massey C. Scott Massey	Director	December 7, 2010
/s/ Howard Hackney Howard Hackney	Director	December 7, 2010
/s/ Joe N. Averett, Jr. Joe N. Averett, Jr.	Director	December 7, 2010

/s/ Charles Henry Hank Still

Director

December 7, 2010

Charles Henry Hank Still

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MARTIN MIDSTREAM FINANCE CORP.

/s/ Ruben S. Martin	President, Chief Executive Officer and Director (Principal Executive Officer)	December 7, 2010
Ruben S. Martin		
/s/ Robert D. Bondurant	Executive Vice President, Chief Financial Officer and Director (Principal Financial Officer and Principal Accounting Officer)	December 7, 2010
Robert D. Bondurant		

PRISM GAS SYSTEMS GP, L.L.C., on behalf of itself and PRISM GAS SYSTEMS I, L.P. (as its general partner), MCLEOD GAS GATHERING AND PROCESSING COMPANY, L.L.C. (as the general partner of its sole member), and PRISM GULF COAST SYSTEMS, L.L.C. (as the general partner of its sole member)

/s/ Ruben S. Martin	President, Chief Executive Officer and Sole Manager (Principal Executive Officer)	December 7, 2010
Ruben S. Martin		
/s/ Robert D. Bondurant	Vice President and Treasurer (Principal Financial Officer)	December 7, 2010
Robert D. Bondurant		
/s/ Wesley M. Skelton	Vice President and Assistant Secretary (Principal Accounting Officer)	December 7, 2010
Wesley M. Skelton		

PRISM LIQUIDS PIPELINE LLC

/s/ Ruben S. Martin	President, Chief Executive Officer and Sole Manager (Principal Executive Officer)	December 7, 2010
Ruben S. Martin		
/s/ Robert D. Bondurant	Executive Vice President (Principal Financial Officer and Principal Accounting Officer)	December 7, 2010
Robert D. Bondurant		

WOODLAWN PIPELINE CO., INC.

/s/ Ruben S. Martin		December 7, 2010
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Ruben S. Martin	President, Chief Executive Officer and Director (Principal Executive Officer)	
/s/ Robert D. Bondurant	Executive Vice President, Chief Financial Officer and Director (Principal Financial Officer)	December 7, 2010
Robert D. Bondurant		
/s/ Wesley M. Skelton	Executive Vice President and Comptroller (Principal Accounting Officer)	December 7, 2010
Wesley M. Skelton		
/s/ Donald R. Neumeyer	Executive Vice President, Chief Operating Officer and Director	December 7, 2010
Donald R. Neumeyer		

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Exhibit Number	Description
1.1*	Form of Underwriting Agreement.
3.1	Certificate of Limited Partnership of Martin Midstream Partners L.P., dated June 21, 2002 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.2	First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated November 6, 2002 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 19, 2002, and incorporated herein by reference).
3.3	Amendment No. 1 to First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated November 1, 2007 (filed as Exhibit 3.1 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 2, 2007, and incorporated herein by reference).
3.4	Amendment No. 2 to First Amended and Restated Agreement of Limited Partnership of Martin Midstream Partners L.P., dated effective January 1, 2007 (filed as Exhibit 3.1 to the Partnership's Current Report on Form 8-K, filed January 19, 2010, and incorporated herein by reference).
3.5	Second Amended and Restated Agreement of Limited Partnership of the Partnership, dated as of November 25, 2009 (filed as Exhibit 10.1 to the Partnership's Amendment to Current Report on Form 8-K/A, filed January 19, 2010, and incorporated herein by reference).
3.6	Certificate of Limited Partnership of Martin Operating Partnership L.P., dated June 21, 2002 (filed as Exhibit 3.3 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.7	Amended and Restated Agreement of Limited Partnership of Martin Operating Partnership L.P., dated November 6, 2002 (filed as Exhibit 3.2 to Martin Midstream Partners L.P.'s Current Report on Form 8-K, filed November 19, 2002, and incorporated herein by reference).
3.8	Certificate of Formation of Martin Midstream GP LLC, dated June 21, 2002 (filed as Exhibit 3.5 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.9	Limited Liability Company Agreement of Martin Midstream GP LLC, dated June 21, 2002 (filed as Exhibit 3.6 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 33-91706), filed July 1, 2002, and incorporated herein by reference).
3.10	Certificate of Formation of Martin Operating GP LLC, dated June 21, 2002 (filed as Exhibit 3.7 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.11	Limited Liability Company Agreement of Martin Operating GP LLC, dated June 21, 2002 (filed as Exhibit 3.8 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed July 1, 2002, and incorporated herein by reference).
3.12	Certificate of Incorporation of Martin Midstream Finance Corporation, dated as of March 15, 2010 (filed as Exhibit 3.12 to Martin Midstream Partners L.P.'s Registration Statement on Form S-4 (Reg. No. 333-169408), filed September 16, 2010, and incorporated herein by reference).
3.13	Bylaws of Martin Midstream Finance Corporation (filed as Exhibit 3.13 to Martin Midstream Partners L.P.'s Registration Statement on Form S-4 (Reg. No. 333-169408), filed September 16, 2010, and incorporated herein by reference).
4.1	Specimen Unit Certificate for Common Units (contained in Exhibit 3.2)

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- 4.2 Specimen Unit Certificate for Subordinated Units (filed as Exhibit 4.2 to Amendment No. 4 to Martin Midstream Partners L.P.'s Registration Statement on Form S-1 (Reg. No. 333-91706), filed October 25, 2002, and incorporated herein by reference).
 - 4.3 Form of Senior Indenture of Martin Midstream Partners L.P. (filed as Exhibit 4.3 to Martin Midstream Partners L.P.'s Registration Statement on Form S-3 (Reg. No. 333-117023), filed December 18, 2007, and incorporated herein by reference).
 - 4.4 Form of Subordinated Indenture of Martin Midstream Partners L.P. (filed as Exhibit 4.4 to Martin Midstream Partners L.P.'s Registration Statement on Form S-3 (Reg. No. 333-117023), filed December 18, 2007, and incorporated herein by reference).
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**Exhibit
Number**

Description

5.1**	Opinion of Locke Lord Bissell & Liddell LLP as to the legality of the securities registered hereby.
8.1**	Opinion of Locke Lord Bissell & Liddell LLP as to tax matters.
12.1**	Computation of ratio of earnings to fixed charges.
23.1**	Consent of Locke Lord Bissell & Liddell LLP (included in Exhibits 5.1 and 8.1).
23.2**	Consent of KPMG LLP relating to Martin Midstream Partners L.P.
23.3**	Consent of KPMG LLP relating to Martin Midstream GP LLC.
23.4**	Consent of KPMG LLP relating to Waskom Gas Processing Company.
24.1**	Power of Attorney (contained on signature page).
25.1*	Form T -1 Statement of Eligibility and Qualification respecting the Senior Indenture of Martin Midstream Partners L.P.
25.2*	Form T -1 Statement of Eligibility and Qualification respecting the Subordinated Indenture of Martin Midstream Partners L.P.

* To be filed by a post-effective amendment to this registration statement, as an exhibit to a current report on Form 8-K or pursuant to Section 305(b)(2) of the Trust Indenture Act of 1939.

** Filed herewith.