## Via Fax & U.S. Mail

Ben M. Palmer Chief Financial Officer Marine Products Corporation 2801 Buford Highway, Suite 520 Atlanta, GA 30329

**Re:** Marine Products Corporation

Form 10-K for the fiscal year ended December 31, 2007

Filed March 4, 2008 File No. 001-16263

Dear Mr. Palmer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief