



DIVISION OF
CORPORATION FINANCE

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

April 30, 2025

Ben Palmer
Chief Executive Officer
MARINE PRODUCTS CORP
2801 Buford Highway NE, Suite 300
Atlanta, GA 30329

Re: MARINE PRODUCTS CORP
Registration Statement on Form S-3
Filed April 23, 2025
File No. 333-286707

Dear Ben Palmer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing