

**ALLIANCE  
COAL, LLC**

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TO: Kimberly Calder FROM: Brian Cantrell  
COMPANY: SEC DATE: 2-8-06  
FAX NUMBER: 202-772-9368 TOTAL NO. OF PAGES INCLUDING COVER:  
PHONE NUMBER: SENDER'S REFERENCE NUMBER:  
RE: Form 10-K YOUR REFERENCE NUMBER:

☐ URGENT ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE



February 8, 2006

Kimberly Calder  
Senior Assistant Chief Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-7010

RE: Alliance Resource Partners, L.P.  
Form 10-K, Filed March 15, 2005  
Letter dated January 9, 2006  
File No. 0-26823

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Dear Ms. Calder:

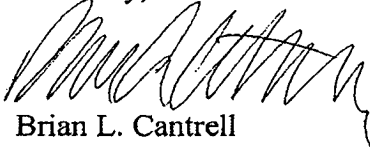
On behalf of Alliance Resource Partners, L.P. (the "Partnership"), we confirm receipt of the letter, dated January 23, 2006, from the staff (the "Staff") of the Securities and Exchange Commission to Mr. Joseph W. Craft III regarding the above-captioned Form 10-K for the fiscal year ended December 31, 2004 (the "2004 Form 10-K"), which followed from the Staff's previous letter, dated November 17, 2005, and the Partnership's response thereto, dated January 9, 2006. We are in the process of responding to the Staff's additional comments and/or observations and anticipate submitting a written response thereto on or by Friday, February 17, 2006. Toward that endeavor, we welcome the continued dialogue with Staff in our collective effort to ensure our compliance with applicable disclosure requirements and to enhance the overall disclosure in the Partnership's filings.

In such response, we will take into account the telephone conversation between the Partnership and the Staff that occurred on January 26, 2006. Concerning such telephone conversation, we confirm that, for purposes of the Form 10-K for the fiscal year ended December 31, 2005, the Staff will not object to the Partnership's presentation of a single reportable segment, consistent with the presentation in the 2004 Form 10-K. In response to the Staff's observations made in the letter, dated January 23, 2006, we will provide additional information and analysis concerning our belief that the Partnership's single segment reporting presentation contained in the 2004 Form 10-K is in compliance with SFAS 131.

Kimberly Calder  
Senior Assistant Chief Accountant  
February 8, 2006  
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We would be pleased to discuss any of the foregoing and, if so inclined, please feel free to call me at 918.295.7673.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian L. Cantrell", with a stylized flourish at the end.

Brian L. Cantrell  
Senior Vice President and  
Chief Financial Officer