



**ALLIANCE RESOURCE
PARTNERS. L.P.**

Fax

To:	Kimberly Calder	From:	Brian L. Cantrell
Fax:	202-772-9220	Pages:	2 (including cover page)
Phone:		Date:	January 6, 2006
Re:	File No. 0-26823	CC:	

☐ **Urgent** ☐ **For Review** ☐ **Please Comment** ☐ **Please Reply** ☐ **Please Recycle**

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P. O. Box 22027, Tulsa, Oklahoma 74121-2027
Phone: (918) 295-7673 – Fax: (918) 295-7361

CF1-00026543



Brian L. Cantrell
Senior Vice President and
Chief Financial Officer
918.295.7673

January 6, 2006

Mr. Barry Stem
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
File No. 0-26823

Dear Mr. Stem:

This letter is advise that our response letter will be edgarized on Monday, January 9, 2006, immediately after which a full copy of the response letter, including exhibits, will be hand delivered to your office.

Please call me at 918.295.7673 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian L. Cantrell", is written over a horizontal line.

Brian L. Cantrell
Senior Vice President and
Chief Financial Officer

cc: Ms. Kimberly Calder
Via Facsimile 202.772.9220

U:\Cantrell, Brian\Correspondence\2006\01-06-06 Ltr to Barry Stem, SEC.doc

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