



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 29, 2008

**Via U.S. Mail and Fax (918) 295-7361**

Mr. Brian L. Cantrell  
Chief Financial Officer  
Alliance Resource Partners, L.P.  
1717 South Boulder Avenue, Suite 400  
Tulsa, OK 74119

**Re: Alliance Resource Partners, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 0-26823**

**Form 10-Q for the Period Ended September 30, 2007  
Filed November 9, 2007**

Dear Mr. Cantrell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief Accountant