



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 20, 2010

Mr. Brian L. Cantrell
Senior Vice President and 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, 2008
Filed March 2, 2009
Response Letter Dated December 21, 2009
File No. 000-26823

Dear Mr. Cantrell:

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

Sincerely,

H. Roger Schwall
Assistant Director