



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 3, 2018

Via E-mail

R. Eberley Davis, Esq.  
Senior Vice President, General Counsel  
and Secretary  
Alliance Resource Partners, L.P.  
1717 South Boulder Avenue, Suite 400  
Tulsa, Oklahoma 74119

**Re: Alliance Resource Partners, L.P.  
Registration Statement on Form S-4  
Filed March 29, 2018  
File No. 333-224021**

Dear Mr. Davis:

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 Ronald E. Alper at (202) 551-3329 with any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: David P. Oelman, Esq.  
Vinson & Elkins L.L.P.