



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-4628

June 25, 2009

Via U.S. Mail and Facsimile

Mr. Dwight L. Dunlap, Chief Financial Officer  
Natural Resource Partners L.P.  
601 Jefferson Street, Suite 3600 Houston, Texas 77002

**Re: Natural Resource Partners L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Filed May 7, 2009**  
**File No. 1-31564**

Dear Mr. Dunlap:

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

Sincerely,

H. Roger Schwall  
Assistant Director