



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2013

Via E-mail

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

**Re: Natural Resource Partners L.P.  
Form 10-K for the Year Ended December 31, 2012  
Filed February 28, 2013  
File No. 001-31465**

Dear Mr. Dunlap:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining