



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 26, 2009

Mr. Steven H. Pruett
President and Chief Financial Officer
Legacy Reserves LP
303 W. Wall Street, Suite 1400
Midland, TX 79701

Re: Legacy Reserves LP
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 1-33249

Dear Mr. Pruett:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief