



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

February 5, 2010

Mr. Richard A. Robert  
Executive Vice President and Chief Financial Officer  
Vanguard Natural Resources, LLC  
7700 San Felipe, Suite 485  
Houston, Texas 77073

**Re: Vanguard Natural Resources, LLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 11, 2009**  
**File No. 1-33756**

Dear Mr. Robert:

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