

**NATURAL RESOURCE PARTNERS L.P.**  
1201 LOUISIANA STREET, SUITE 3400  
HOUSTON, TEXAS 77002

August 24, 2016

Brent J. Fields  
Secretary  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-1090

RE: SEC Proposed Rules regarding Modernization of Property Disclosure  
Requirements for Mining Registrants

Dear Mr. Fields:

Natural Resource Partners L.P. (“NRP”) respectfully requests a 60-day extension of the comment period for the Securities and Exchange Commission’s proposed rules to modernize property disclosure requirements for mining registrants, Release Nos. 33-10098, 34-78086; File No. S7-10-16 (the “Proposed Rules”). NRP is a U.S-based natural resources company which owns and manages a large portfolio of mineral properties across the United States. These mineral properties are leased to numerous lessees who mine the mineral reserves and pay royalty income to NRP. NRP also owns a construction aggregates mining business that operates in several states. As of December 31, 2015, NRP owned or controlled over 2.2 billion tons of mineral reserves in the United States.

NRP has reviewed the Proposed Rules and has concluded that compliance with the Proposed Rules as currently proposed will result in substantial administrative burden to NRP and materially increase its compliance and reporting costs. NRP believes the time and costs to comply will greatly exceed the estimated burden in the Proposed Rules. A substantial portion of the information that we would be required to disclose is likely not available to NRP and, where it is available to NRP, disclosure of such information would be a violation of NRP’s lease agreements. In addition, NRP believes providing the information required by the Proposed Rules will not provide useful or material information to NRP’s common unitholders or better enable its unitholders to make informed investment decisions with respect to NRP’s common units. NRP’s current disclosure (which is compliant with the SEC’s current rules and Industry Guide 7) provides substantial detail on its reserves for its unitholders. NRP believes the additional detail required by the Proposed Rules would be of little benefit to investors. NRP requests the opportunity to provide more detailed and specific comments on the Proposed Rules within 60 days following the end of the current Proposed Rules comment period.

If you have any questions regarding this request, please contact me at [REDACTED]. Thank you very much for your consideration of this request.

Sincerely,



Kathryn S. Wilson  
Vice President & General Counsel