



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

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

**Re: Natural Resource Partners L.P.
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed March 3, 2010
Form 10-Q for Fiscal Quarter Ended September 30, 2010
Filed November 5, 2010
Response Letter Dated December 22, 2010
File No. 001-31465**

Dear Mr. Dunlap:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz
Branch Chief