



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2019

Christopher J. Zolas  
Chief Financial Officer  
Natural Resource Partners L.P.  
1201 Louisiana St.  
Suite 3400  
Houston, TX 77002

**Re: Natural Resource Parnters L.P.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed March 7, 2019**  
**File No. 001-31465**

Dear Mr. Zolas:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining