



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

April 11, 2018

Via E-Mail

Mr. Jeremy J. Harrison
Principal Financial Officer
Foresight Energy LP
211 North Broadway, Suite 2600
Saint Louis, MO 63102

**Re: Foresight Energy LP
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed March 7, 2018
File No. 001-36503**

Dear Mr. Harrison:

We have reviewed your filing and have the following comments. In our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2017
Properties page 44

1. We note your disclosure of clean recoverable mineral reserves. Additionally we note that your mineral reserves decreased from 3.052 billion tons to 2.099 billion tons as disclosed in your Form 10-K for the fiscal year ended December 31, 2015 filed on March 15, 2016 and your Form 10-K for the fiscal year ended December 31, 2016 filed on March 1, 2017, respectively. Please explain the reasons for the decrease in your mineral reserves.
2. It appears your total reserve number and the reserve numbers for your Macoupin and Hillsboro complexes are different than the numbers listed on our company website. Please advise.

Management's Discussion and Analysis

Results of Operations

Comparison of the Period from January 1, 2017 to March 31, 2017 (Predecessor) and the Period from April 1, 2017 to December 31, 2017 (Successor) to the Year Ended December 31, 2016 (Predecessor), page 54

3. We refer to your presentation and related narrative of the combined results of operations of the predecessor and successor entities. Please note that it is generally inappropriate to combine financial information for predecessor and successor periods for purposes of MD&A discussion as the financial statements are prepared on different bases of accounting and are therefore not comparable. In this regard, please revise your MD&A to separately present and discuss the historical results of your predecessor and successor or explain to us how your presentation complies with Item 303 of Regulation S-K. To the extent your revised presentation includes a supplemental discussion of your results on a pro forma basis, it should reflect all relevant pro forma adjustments in accordance with Article 11 of Regulation S-X.

Financial Statements

3. Recent Transactions and Events

Pushdown Accounting, page 82

4. We note that as a result of pushdown accounting you have revalued the assets and liabilities on your balance sheet, resulting in a \$952 million net increase to your net assets. Please disclose the acquisition date fair value of the total consideration transferred by Murray Energy in determining the purchase price of the acquisition and tell us how the consideration amount was determined. In this regard, we note that you did not record goodwill or a bargain purchase in your application of pushdown accounting. Refer to ASC 805-50-50-5 through 6.

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.

Jeremy J. Harrison
April 11, 2018
Page 3

You may contact Joanna Lam at (202) 551-3476 or me at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact John Coleman at (202)551- 3610 if you have questions regarding comments on the engineering related matters.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Branch Chief
Office of Beverages, Apparel, and
Mining