

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

LEGACY RESERVES LP

CIK: [1358831](#) | IRS No.: **000000000** | State of Incorpor.: **DE** | Fiscal Year End: **1227**

Type: **UPLOAD**

SIC: **1311** Crude petroleum & natural gas

Mailing Address

303 W WALL
SUITE 1400
MIDLAND TX 79701

Business Address

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MIDLAND TX 79701
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DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 26, 2009

Mr. Steven H. Pruett
President and Chief Financial Officer
Legacy Reserves LP
303 W. Wall Street, Suite 1400
Midland, TX 79701

**Re: Legacy Reserves LP
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 1-33249**

Dear Mr. Pruett:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief