

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

Mail Stop 4628

September 26, 2018

James Daniel Westcott President and Chief Financial Officer Legacy Reserves Inc. 303 W. Wall St., Suite 1800 Midland, Texas 79701

Re: Legacy Reserves LP

Form 10-K for Fiscal Year Ended December 31, 2017

Filed February 23, 2018

File No. 1-33249

Dear Mr. Westcott:

We have completed our review of your filing. 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,

/s/ Loan Lauren P. Nguyen for

John Reynolds Assistant Director Office of Natural Resources