

DIVISION OF CORPORATION FINANCE

July 26, 2023

Cary Marshall Chief Financial Officer Alliance Resource Partners LP 1717 South Boulder Avenue, Suite 400 Tulsa, Oklahoma 74119

> Re: Alliance Resource Partners LP Form 10-K for the Fiscal Year ended December 31, 2022 Filed February 24, 2023 File No. 000-26823

Dear Cary Marshall:

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,

Division of Corporation Finance Office of Energy & Transportation