



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2025

Chris Zolas  
Chief Financial Officer  
Natural Resource Partners LP  
1415 Louisiana Street, Suite 3325  
Houston, Texas 77002

**Re: Natural Resource Partners LP**  
**Form 10-K for the Fiscal Year ended December 31, 2023**  
**Filed March 7, 2024**  
**File No. 001-31465**

Dear Chris Zolas:

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