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ALLIANCE RESOURCE PARTNERS LP  
Form 8-K  
April 23, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

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FORM 8-K

CURRENT REPORT PURSUANT TO  
SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): April 23, 2004

COMMISSION FILE NO.: 0-26823

ALLIANCE RESOURCE PARTNERS, L.P.  
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE  
(STATE OR OTHER JURISDICTION OF  
INCORPORATION OR ORGANIZATION)

73-1564280  
(IRS EMPLOYER IDENTIFICATION NO.)

1717 SOUTH BOULDER AVENUE, SUITE 600, TULSA, OKLAHOMA 74119  
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES AND ZIP CODE)

(918) 295-7600  
(REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(c) EXHIBITS

99.1 Alliance Resource Partners, L.P. press release dated as  
of April 23, 2004.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

In accordance with General Instruction B.2. of Form 8-K, the following

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information and the exhibits referenced therein is being furnished under Item 12 of Form 8-K and is not deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, is not subject to the liabilities of that section and is not deemed incorporated by reference in any filing under the Securities Act of 1933, as amended.

On April 23, 2004, Alliance Resource Partners, L.P. (the "Partnership") announced via press release its earnings and operating results for the first quarter of 2004. A copy of the Partnership's press release is attached hereto as Exhibit 99.1.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ALLIANCE RESOURCE PARTNERS, L.P.

By: Alliance Resource Management GP, LLC,  
its managing general partner

By: /s/ Joseph W. Craft III  
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Joseph W. Craft III  
President and Chief Executive Officer

Date: April 23, 2004

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EXHIBIT INDEX

Exhibit Number -----	Description -----
*99.1	Alliance Resource Partners, L.P. press release dated as of April 23, 2004.

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\* Filed herewith.