

LEGACY RESERVES LP
Form 8-K/A
July 14, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 5, 2008 (April 30, 2008)

Legacy Reserves LP

(Exact name of registrant as specified in its charter)

| | | |
|-----------------|--------------|---------------------|
| Delaware | 1-33249 | 16-1751069 |
| (State or other | (Commission | (IRS Employer |
| jurisdiction of | | |
| incorporation) | File Number) | Identification No.) |

303 W. Wall, Suite 1400
Midland, Texas
(Address of principal executive
offices)

79701
(Zip Code)

Registrant's telephone number, including area code: (432) 689-5200

NOT APPLICABLE

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

This Current Report on Form 8-K/A (“Amendment No. 1”) amends the Current Report on Form 8-K filed with the Securities and Exchange Commission (“SEC”) by Legacy Reserves LP (“Legacy”) on May 5, 2008 in connection with its acquisition on April 30, 2008 of certain oil and natural gas producing properties located primarily in the Permian Basin of West Texas and Southeastern New Mexico and to a lesser degree in Oklahoma and Kansas from a third party (the "COP III Acquisition") for \$50.6 million in cash, subject to customary post-closing adjustments, and 1,345,291 newly issued units representing limited partner interests in Legacy.

The Current Report on Form 8-K filed on May 5, 2008 is being amended by this Amendment No. 1 to amend Item 9.01 (a) and (b) because financial statements and pro forma financial information for the COP III Acquisition are no longer required.

No other amendments to the Form 8-K filing on May 5, 2008 are being made by this Amendment No. 1.

Item 9.01 Financial Statements and Exhibits.

(a) Financial statements of businesses acquired

Not required.

(b) Pro forma financial information

Not required.

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 hereunto duly authorized.

LEGACY RESERVES LP

By: Legacy Reserves GP, LLC, its general partner

Date: July 14, 2008

By: /s/ William M. Morris
William M. Morris
Vice President, Chief
Accounting Officer and
Controller