LEGACY RESERVES LP Form 8-K March 14, 2008

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

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): March 14, 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
79701
(Address of principal executive offices)
(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 is being filed to include the unaudited pro forma financial information as required by items 8.01 and 9.01 (b) of Form 8-K to update previously filed pro forma information.

Item 8.01 Other Events.

The unaudited combined pro forma statement of operations for the year ended December 31, 2007, which gives effect to certain 2007 acquisitions of oil and natural gas properties previously reported in Current Reports on Form 8-K and other transactions described therein, is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(b) Pro forma financial information.

The disclosure contained in Item 8.01 above is incorporated herein by reference.

(d) Exhibits.

Exhibit
Number
Exhibit
99.1*
The unaudited combined pro forma
statement of operations for the year ended
December 31, 2007, which gives effect to
certain 2007 significant acquisitions of oil
and natural gas properties previously
reported in Current Reports on Form 8-K
and other transactions described therein.

^{*} filed herewith

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: March 14, 2008 By: /s/ William M. Morris

William M. Morris

Vice-President, Chief Accounting

Officer and Controller

EXHIBIT INDEX

Exhibit	Description
Number	
Exhibit	The unaudited combined pro forma
99.1*	statement of operations for the year ended
	December 31, 2007, which gives effect to
	certain 2007 significant acquisitions of oil
	and natural gas properties previously
	reported in Current Reports on Form 8-K
	and other transactions described therein.