LEGACY RESERVES LP Form 8-K February 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): February 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 pro forma combined balance sheet at September 30, 2007 which gives effect to the issuance of unregistered units in a private equity transaction ("Private Placement") on November 8, 2007 and the unaudited combined pro forma statements of operations for the year ended December 31, 2006 and for the nine-month period ended September 30, 2007, which give effect to certain 2006 and 2007 acquisitions of oil and natural gas properties previously reported in Current Reports on Form 8-K and other transactions described therein, are 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	Description
Number	
Exhibit	The unaudited pro forma combined balance
99.1*	sheet at September 30, 2007 which gives
	effect to the issuance of unregistered units
	in a private equity transaction ("Private
	Placement") on November 8, 2007 and the
	unaudited combined pro forma statements
	of operations for the year ended December
	31, 2006 and for the nine-month period
	ended September 30, 2007, which give
	effect to certain 2006 and 2007 significant
	acquisitions of oil and natural gas
	properties previously reported in Current
	Reports on Form 8-K and other
	transactions described therein.

<sup>\*</sup> 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: February 14, 2008 By: /s/ Steven H. Pruett

Steven H. Pruett

President, Chief Financial Officer

and Secretary

#### **EXHIBIT INDEX**

Exhibit Description Number Exhibit The unaudited pro forma combined balance 99.1\* sheet at September 30, 2007 which gives effect to the issuance of unregistered units in a private equity transaction ("Private Placement") on November 8, 2007 and the unaudited combined pro forma statements of operations for the year ended December 31, 2006 and for the nine-month period ended September 30, 2007, which give effect to certain 2006 and 2007 significant acquisitions of oil and natural gas properties previously reported in Current Reports on Form 8-K and other transactions described therein.