

ALLIANCE RESOURCE PARTNERS LP
 Form 4
 May 16, 2006

FORM 4

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
GILBERT DAVE A

2. Issuer Name and Ticker or Trading Symbol
ALLIANCE RESOURCE PARTNERS LP [ARLP]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 1717 S. BOULDER AVENUE, SUITE 600
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 05/15/2006

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 VP of Info Tech Services

TULSA, OK 74119
 (City) (State) (Zip)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D)	Price		
Common Unit					4,150	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)
Phantom unit	(2)					(1) (4)	Common unit	4,437
Phantom unit	(2)	05/15/2006		A	49	(1) (4)	Common unit	49 (4)
Restricted unit	(2)					(3) (4)	Common unit	2,800
Restricted unit	(2)					(5) (4)	Common unit	1,500
Restricted unit	(2)					(6) (4)	Common unit	1,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
GILBERT DAVE A 1717 S. BOULDER AVENUE SUITE 600 TULSA, OK 74119			VP of Info Tech Services	

Signatures

/s/ David A. Gilbert by Megan Cordle, pursuant to power of attorney dated August 27, 2002

05/16/2006

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The Phantom units are to be settled in either cash or ARLP common units, at the election of the Compensation Committee, upon the reporting person's death or termination.

(2) 1 for 1

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- (3) The Restricted units will vest on December 31, 2006 provided that the issuer meets certain financial tests. Once vested the restricted units are to be settled in ARLP common units.
- (4) Not applicable
- (5) The Restricted units will vest on January 1, 2008 provided that the issuer meets certain financial tests. Once vested the restricted units are to be settled in ARLP common units.
- (6) The Restricted units will vest on January 1, 2009 provided that the issuer meets certain financial tests. Once vested the restricted units are to be settled in ARLP units.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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