

LEGACY RESERVES LP
Form 8-K/A
February 27, 2013

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

FORM 8-K/A

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 27, 2013 (December 20, 2012)

Legacy Reserves LP

(Exact name of registrant as specified in its charter)

| | | |
|---|-------------------------------------|--|
| Delaware (State or other jurisdiction of incorporation) | 1-33249 (Commission File Number) | 16-1751069 (IRS Employer 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 and supplements the Current Report on Form 8-K filed with the Securities and Exchange Commission (the "SEC") by Legacy Reserves LP ("Legacy") on December 24, 2012 in connection with its acquisition from Concho Resources, Inc. of certain oil and natural gas properties located primarily in the Permian Basin of West Texas and Southeastern New Mexico for a net cash purchase price of \$502.6 million which was completed on December 20, 2012 (referred to as the "COG 2012 Acquisition Properties"). The Current Report on Form 8-K filed December 24, 2012 is being amended by this Amendment No. 1 to include audited financial statements and information required by Item 9.01(a) and to provide unaudited pro forma financial information as required by Item 9.01(b) of Form 8-K in connection with the COG 2012 Acquisition Properties. No other amendments to the Form 8-K filing on December 24, 2012 are being made by this Amendment No. 1.

Item 9.01 Financial Statements and Exhibits.

(a) Financial statements of businesses acquired.

The audited statements of revenues and direct operating expenses, including notes thereto, for the oil and natural gas properties acquired by Legacy from Concho Resources, Inc. for the year ended December 31, 2011 and for the nine months ended September 30, 2012, and the independent auditor's report related thereto, are attached hereto as Exhibit 99.1 and incorporated by reference.

(b) Pro forma financial information.

The unaudited pro forma combined balance sheet at September 30, 2012 which gives effect to the COG 2012 Acquisition Properties and the unaudited combined pro forma statements of operations for the year ended December 31, 2011 and for the nine months ended September 30, 2012 which give effect to the COG 2012 Acquisition Properties, are attached hereto as Exhibit 99.2 and incorporated herein by reference.

(d)Exhibits

| Exhibit Number | Description |
|----------------|--|
| Exhibit 23.1 * | Consent of Independent Auditors - BDO USA, LLP |
| Exhibit 99.1 * | The audited statements of revenues and direct operating expenses, including the notes thereto, for the COG 2012 Acquisition Properties for the year ended December 31, 2011 and for the nine months ended September 30, 2012. |
| Exhibit 99.2 * | The unaudited pro forma combined balance sheet at September 30, 2012 which gives effect to the COG 2012 Acquisition Properties and the unaudited combined pro forma statements of operations for the year ended December 31, 2011 and for the nine months ended September 30, 2012 which give effect to the COG 2012 Acquisition Properties. |

* 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 27, 2013

/s/ James Daniel Westcott
James Daniel Westcott
Executive Vice President and Chief Financial
Officer

EXHIBIT INDEX

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* filed herewith