

OCI RESOURCES LP

FORM S-8

(Securities Registration: Employee Benefit Plan)

Filed 10/07/13

Address	FIVE CONCOURSE PARKWAY SUITE 2500 ATLANTA, GA 30328
Telephone	770-375-2300
CIK	0001575051
Symbol	OCIR
SIC Code	1400 - Mining & Quarrying of Nonmetallic Minerals (No Fuels)
Fiscal Year	12/31

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

OCI RESOURCES LP

(Exact name of Registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of Incorporation
or Organization)

46-2613366
(I.R.S. Employer Identification No.)

Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328
(Address of Principal Executive Offices) (Zip Code)

OCI Resource Partners LLC 2013 Long-Term Incentive Plan
(Full Title of the Plan)

Kirk Milling
Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328
(Name and address of agent for service)

(770) 375-2300
(Telephone number, including area code, of agent for service)

Copies to:
David Cho
Thomas Friedmann
Dechert LLP
1900 K Street, NW
Washington, DC 20006
(202) 261-3300

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer <input type="checkbox"/>	Accelerated filer <input type="checkbox"/>
Non-accelerated filer <input checked="" type="checkbox"/>	Smaller reporting company <input type="checkbox"/>

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per unit (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee (2)
Common units representing limited partner interests of the Registrant	956,000(1)	\$ 18.54	\$ 17,724,240.00	\$ 2,282.88
Total	956,000	N/A	\$ 17,724,240.00	\$ 2,282.88

(1) Represents common units representing limited partnership interests of the Registrant ("Common Units") to be registered under the OCI Resource Partners LLC 2013 Long-Term Incentive Plan (the "Plan"). Pursuant to Rule 416(a) of the Securities Act of 1933, as

amended (the “Securities Act”), this Registration Statement shall also cover any additional Common Units that become issuable under the Plan by reason of any unit dividend, unit split, recapitalization or other similar transaction effected without the receipt of consideration which results in an increase in the number of the outstanding units of the Registrant.

- (2) Estimated solely for the purpose of calculating the amount of the registration fee and, pursuant to Rules 457(c) and 457(h) promulgated under the Securities Act, computed based on the average of the high and low prices of the Common Units as reported on the New York Stock Exchange on October 2, 2013.

PART I

INFORMATION REQUIRED IN SECTION 10(a) PROSPECTUS

Information required in Part I of Form S-8 to be contained in a prospectus meeting the requirements of Section 10(a) of the Securities Act is not required to be filed with the Securities and Exchange Commission (the “Commission”) and is omitted from this Registration Statement in accordance with the explanatory note to Part I of Form S-8 and Rule 428 under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Registrant incorporates by reference into this Registration Statement the following documents previously filed with the Commission:

- (a) The Registrant’s prospectus filed pursuant to Rule 424(b) on September 16, 2013.
- (b) The description of the Common Units contained in the Registrant’s registration statement on Form 8-A (File No. 001-36062) filed with the Commission on September 10, 2013 pursuant to Section 12(b) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), including any amendment or report filed for the purpose of updating, changing or modifying such description.
- (c) All documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement, but prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered by this Registration Statement have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement. Each document incorporated by reference into this Registration Statement shall be deemed to be a part of this Registration Statement from the date of the filing of such document with the Commission until the information contained therein is superseded or updated by any subsequently filed document which is incorporated by reference into this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Subject to any terms, conditions or restrictions set forth in the partnership agreement, Section 17-108 of the Delaware Revised Uniform Limited Partnership Act empowers a Delaware limited partnership to indemnify and hold harmless any partner or other persons from and against any and all claims and demands whatsoever.

Section 7.7 of the Registrant’s First Amended and Restated Agreement of Limited Partnership (the “Partnership Agreement”) provides that the Registrant will indemnify and hold harmless the following persons, to the fullest extent permitted by the law, from and against all losses, claims, damages or similar events:

- the Registrant’s general partner;
- any departing general partner of the Registrant;

- any person who is or was an affiliate of the Registrant's general partner or a departing general partner;
- any person who is or was a manager, managing member, general partner, director, officer, fiduciary or trustee of the Registrant, the Registrant's subsidiaries, the Registrant's general partner or departing general partner or any affiliate of the Registrant, the Registrant's subsidiaries, Registrant's general partner or departing general partner;
- any person who is or was serving at the request of the Registrant's general partner or departing general partner or any affiliate of the Registrant's general partner or departing general partner as an officer, director, manager, managing member, general partner, fiduciary or trustee of another person owing a fiduciary duty to the Registrant or the Registrant's subsidiaries; and
- any person designated by the Registrant's general partner.

Any indemnification described above will be made only out of the Registrant's assets. The Registrant's general partner will not be personally liable for, or have any obligation to contribute or lend funds or assets to the Registrant to enable the Registrant to effectuate such indemnification. The Registrant may purchase (or reimburse the Registrant's general partner or any affiliate of the Registrant's general partner for the cost of) insurance against liabilities asserted against, or expenses incurred by, such persons in connection with the Registrant's activities or such person's activities on behalf of the Registrant, regardless of whether the Registrant would have the power to indemnify such person against such liability under the Partnership Agreement.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

The following exhibits are filed as part of this Registration Statement.

Exhibit Number	Description
3.1	Certificate of Limited Partnership of OCI Resources LP (filed as Exhibit 3.1 to the Registrant's Registration Statement on Form S-1 filed with the Commission on July 8, 2013 and incorporated herein by reference)
4.1	First Amended and Restated Agreement of Limited Partnership of OCI Resources LP (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed with the Commission on September 18, 2013 and incorporated herein by reference)
4.2	Amended and Restated Limited Liability Company Agreement of OCI Resource Partners LLC (filed as Exhibit 3.2 to the Registrant's Current Report on Form 8-K filed with the Commission on September 18, 2013 and incorporated herein by reference)
4.3	OCI Resource Partners LLC 2013 Long-Term Incentive Plan (filed as Exhibit 10.18 to the Registrant's Amended Registration Statement on Form S-1 filed with the Commission on September 3, 2013 and incorporated herein by reference)
5.1	Opinion of Dechert LLP as to the legality of the securities being registered
23.1	Consent of Deloitte & Touche LLP regarding financial statements of OCI Resources LP
23.2	Consent of Deloitte & Touche LLP regarding financial statements of OCI Wyoming Holding Co.
23.3	Consent of Dechert LLP (contained in the opinion filed as Exhibit 5.1 to this Registration Statement)
24.1	Power of Attorney (included on the signature page of this Registration Statement)

Item 9. Undertakings.

- (a) The undersigned registrant hereby undertakes:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - i. To include any prospectus required by section 10(a)(3) of the Securities Act;
 - ii. To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;
 - iii. To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

2. That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to section 13(a) or section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on this 4th day of October, 2013.

OCI RESOURCES LP

By: OCI RESOURCE PARTNERS LLC,
its general partner

By: /s/ Kirk H. Milling
Name: Kirk H. Milling
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Kirk H. Milling and Choungho (Charles) Kim, and each or any one of them, as such person's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully as to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or his or her or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement and the foregoing Power of Attorney have been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Kirk H. Milling</u> Kirk H. Milling	Chief Executive Officer and Director (Principal Executive Officer)	October 4 , 2013
<u>/s/ Kim Choungho</u> Choungho (Charles) Kim	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	October 4, 2013
<u>/s/ Mark J. Lee</u> Mark J. Lee	Director	October 4, 2013
<u>/s/ William P. O'Neil, Jr.</u> William P. O'Neill, Jr.	Director	October 4, 2013

EXHIBIT INDEX

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October 4, 2013

OCI Resources LP
Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328

Re: OCI Resource Partners LLC 2013 Long-Term Incentive Plan

Ladies and Gentlemen:

We have acted as counsel to OCI Resources LP, a Delaware limited partnership (the “Partnership”), and OCI Resource Partners LLC, a Delaware limited liability company and the general partner of the Partnership (the “General Partner”), in connection with the preparation and filing of a Registration Statement on Form S-8 (the “Registration Statement”) with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), relating to 956,000 common units representing limited partner interests in the Partnership (the “Common Units”) which may be issued by the Partnership pursuant to the OCI Resource Partners LLC 2013 Long-Term Incentive Plan, adopted by the Board of Directors of the General Partner on July 25, 2013 (the “Plan”).

This opinion is being furnished to the Partnership in accordance with the requirements of Item 8 of Form S-8 under the Securities Act, and no opinion is expressed herein as to any matter other than the legality of the Common Units to be issued pursuant to the Plan (the “Units”).

In rendering the opinion expressed below, we have examined and relied on such statutes, including the Delaware Revised Uniform Limited Partnership Act (the “Delaware LP Act”), and originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records and other instruments and such agreements, certificates and receipts of public officials, certificates of officers or other representatives of the Partnership and others, and such other documents as we have deemed necessary or appropriate as a basis for rendering this opinion, including the following documents:

- (1) the Registration Statement;
 - (2) the Plan;
 - (3) the Certificate of Limited Partnership (the “Certificate of Limited Partnership”) and the First Amended and Restated Agreement of Limited Partnership of the Partnership, which are filed as Exhibits 3.1 and 4.1, respectively, to the Registration Statement; and
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(4) resolutions of the board of directors of the General Partner relating to, among other things, the authorization and issuance of the Units.

As to the facts upon which this opinion is based, we have relied, to the extent we deem proper, upon certificates of public officials and certificates and written statements of officers, directors, employees and representatives of the Partnership.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as original documents and the conformity to original documents of all documents submitted to us as copies. In addition, we have assumed (i) the legal capacity of natural persons and (ii) the legal power and authority of all persons signing on behalf of the parties to all documents (other than the Partnership).

In rendering the opinion expressed below, we have assumed that prior to the issuance of any of the Units, there will exist under the Certificate of Limited Partnership the requisite number of authorized but unissued Units. In addition, we have assumed that (i) option grants or unit awards under the Plan will have been duly authorized and issued by the Partnership in accordance with the terms of the Plan and any relevant agreements thereunder and in accordance with the Certificate of Limited Partnership and applicable Delaware law, (ii) the resolutions authorizing the Partnership to issue the Units in accordance with the terms and conditions of the Plan will remain in effect and unchanged at all times during which the Units are issued by the Partnership and (iii) the Registration Statement, and any amendments thereto, at the time of issuance of the Units, will continue to be effective under the Securities Act.

On the basis of the foregoing and subject to the assumptions and qualifications set forth in this letter, we are of the opinion that when (i) the Registration Statement has become effective under the Securities Act, and (ii) the Units have been issued and delivered in accordance with the terms of the Plan and any relevant agreements thereunder, the Units will be duly authorized and validly issued, and recipients of the Units will have no obligation under the Delaware LP Act, the Partnership's governing documents or any resolution or other action taken under the Partnership's governing documents to make further payments for the Units or contributions to the Partnership solely by reason of their ownership of the Units or their status as limited partners of the Partnership and no personal liability for the debts, obligations and liabilities of the Partnership, whether arising in contract, tort or otherwise, solely by reason of being limited partners of the Partnership.

The opinion expressed herein is limited to the Delaware LP Act and judicial interpretations thereof.

This opinion letter has been prepared for your use solely in connection with the Registration Statement. We assume no obligation to advise you of any changes in the foregoing subsequent to the date hereof.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to this firm wherever appearing in the Registration Statement. In giving such consent, we do not

thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Dechert LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated May 8, 2013, relating to the balance sheet of OCI Resources LP as of May 3, 2013, appearing in the Prospectus filed by OCI Resources LP pursuant to Rule 424(b) on September 16, 2013, which is incorporated by reference in this Registration Statement.

/s/ Deloitte & Touche LLP
Atlanta, Georgia
October 4, 2013

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated May 8, 2013, relating to the consolidated financial statements of OCI Wyoming Holding Co. and subsidiary, appearing in the Prospectus filed by OCI Resources LP pursuant to Rule 424(b) on September 16, 2013, which is incorporated by reference in this Registration Statement.

/s/ Deloitte & Touche LLP
Atlanta, Georgia
October 4, 2013
