OCI RESOURCES LP

FORM 10-Q
(Quarterly Report)

Filed 08/06/14 for the Period Ending 06/30/14

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 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2014

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _______ to ________

Commission file number: 001-36062

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)

Registrant's telephone number, including area code: **(770) 375-2300**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

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 ☐	Accelerated filer ☐	Non-accelerated filer ☒ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2). Yes ☐ No ☒

The registrant had 9,801,910 common units, 9,775,500 subordinated units and 399,000 general partner units outstanding at July 31, 2014 , the most recent practicable date.

OCI RESOURCES LP
QUARTERLY REPORT ON FORM 10-Q
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Unless the context otherwise requires, references in this Quarterly Report on Form 10-Q to the "Predecessor," "we," "our," "us," or like terms, when used in a historical context (periods prior to September 18, 2013, the closing date of our initial public offering), refer to OCI Wyoming Holding Co. ("OCI Holdings") and its subsidiary, our predecessor for accounting purposes. References in this Quarterly Report to "OCIR," "the Partnership," "we," "our," "us," or like terms, when used in the present tense or prospectively (starting September 18, 2013), refer to OCI Resources LP and its subsidiary. References to “our general partner” or “OCI GP” refer to OCI Resource Partners LLC, the general partner of OCI Resources LP and a wholly-owned subsidiary of OCI Holdings. References to "our sponsor" or "Enterprises" refer to OCI Enterprises Inc., which owns 100% of the capital stock of OCI Chemical Corporation ("OCI Chemical"), which in turn owns 100% of the capital stock of OCI Holdings.

We include cross references to captions elsewhere in this Quarterly Report on Form 10-Q, which we refer to as this "Report", where you can find related additional information. The following table of contents tells you where to find these captions.

PART I. FINANCIAL INFORMATION

Item 1. ***Financial Statements***

OCI RESOURCES LP
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

($ in millions)	As of June 30, 2014	As of December 31, 2013
ASSETS		
Current assets:		
Cash and cash equivalents	$ 46.4	$ 46.9
Accounts receivable - net	32.6	34.4
Accounts receivable - ANSAC	61.2	58.1
Due from affiliates - net	21.4	20.4
Inventory	44.0	41.7
Other current assets	1.9	1.2
Total current assets	207.5	202.7
Property, plant and equipment - net	233.7	238.0
Other non-current assets	1.1	1.3
Total assets	$ 442.3	$ 442.0
LIABILITIES AND EQUITY		
Current liabilities:		
Accounts payable	$ 10.4	$ 13.2
Due to affiliates	9.0	2.3
Accrued expenses	23.7	26.4
Total current liabilities	43.1	41.9
Long-term debt	155.0	155.0
Reclamation reserve	4.0	3.8
Total liabilities	202.1	200.7
Commitments and Contingencies (See Note 9)		
Equity:		
Common unitholders - Public and OCI Holdings (9.8 million units issued and outstanding at June 30, 2014 and December 31, 2013, respectively)	104.2	104.5
Subordinated unitholders - OCI Holdings (9.8 million units issued and outstanding at June 30, 2014 and December 31, 2013, respectively)	36.2	36.6
General partner unitholders - OCI Resource Partners LLC (0.4 million units issued and outstanding at June 30, 2014 and December 31, 2013, respectively)	3.8	3.8
Accumulated other comprehensive loss—interest rate swaps	(0.6)	(0.3)
Partners' capital attributable to OCI Resources LP	143.6	144.6
Non-controlling interest	96.6	96.7
Total equity	240.2	241.3
Total liabilities and partners' equity	$ 442.3	$ 442.0

See accompanying notes.

OCI RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME
(Unaudited)

($ in millions, except per unit data)	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013 (Predecessor)	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013 (Predecessor)
Net sales	$ 113.0	$ 110.8	$ 229.2	$ 219.0
Operating costs and expenses:				
Cost of products sold	79.9	82.4	163.9	163.6
Depreciation and amortization expense	5.8	5.9	11.2	11.9
Selling, general and administrative expenses	5.1	3.5	9.3	6.6
Total operating costs and expenses	90.8	91.8	184.4	182.1
Operating income	22.2	19.0	44.8	36.9
Other income/(expenses):				
Interest expense	(1.3)	(0.3)	(2.5)	(0.7)
Other, net	0.2	(0.3)	0.4	0.2
Total other income/(expense), net	(1.1)	(0.6)	(2.1)	(0.5)
Income before provision for income taxes	21.1	18.4	42.7	36.4
Provision for income taxes	—	1.8	—	4.9
Net income	$ 21.1	$ 16.6	$ 42.7	$ 31.5
Net income attributable to non-controlling interest	10.8	11.1	22.1	22.0
Net income attributable to OCI Resources LP/Predecessor	$ 10.3	$ 5.5	$ 20.6	$ 9.5
Other comprehensive (loss)/income:				
Interest rate swaps	(0.4)	0.1	(0.6)	0.1
Comprehensive income	20.7	16.7	42.1	31.6
Comprehensive income attributable to non-controlling interest	10.6	11.1	21.8	22.0
Comprehensive income attributable to OCI Resources LP/Predecessor	$ 10.1	$ 5.6	$ 20.3	$ 9.6
Net income per limited partner unit:				
Common - Public and OCI Holdings (basic and diluted)	$ 0.51	**	$ 1.03	**
Subordinated - OCI Holdings (basic and diluted)	$ 0.51	**	$ 1.03	**
Limited partner units outstanding:				
Weighted average common units outstanding (basic and diluted)	9.8	**	9.8	**
Weighted average subordinated units outstanding (basic and diluted)	9.8	**	9.8	**
Cash distribution declared per unit	$ 0.5000	**	$ 1.0000	**

** Information is not applicable for the pre-IPO periods.

See accompanying notes.

OCI RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

($ in millions)	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013 (Predecessor)
Cash flows from operating activities:		
Net income	$ 42.7	$ 31.5
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	11.4	11.9
Equity-based compensation expense	0.1	—
Deferred income taxes	—	(0.4)
Changes in operating assets and liabilities:		
(Increase)/decrease in:		
Accounts receivable - net	1.8	2.9
Accounts receivable - ANSAC	(3.1)	(3.7)
Due from affiliates - net	(1.0)	4.1
Inventory	(2.3)	1.5
Other current and other non-current assets	(0.7)	(0.8)
Increase/(decrease) in:		
Accounts payable	(2.8)	(3.0)
Due to affiliates	6.7	6.8
Accrued expenses and other liabilities	(3.6)	(5.0)
Net cash provided by operating activities	49.2	45.8
Cash flows from investing activities:		
Capital expenditures	(6.4)	(3.8)
Net cash used in investing activities	(6.4)	(3.8)
Cash flows from financing activities:		
Repayments of long-term debt	—	(2.0)
Distributions to common unitholders	(10.5)	—
Distributions to general partner	(0.4)	—
Distributions to subordinated unitholders	(10.5)	—
Distributions to Predecessor	—	(26.3)
Distributions to non-controlling interest	(21.9)	(33.0)
Net cash used in financing activities	(43.3)	(61.3)
Net decrease in cash and cash equivalents	(0.5)	(19.3)
Cash and cash equivalents at beginning of period	46.9	22.7
Cash and cash equivalents at end of period	$ 46.4	$ 3.4

See accompanying notes.

OCI RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF EQUITY
(Unaudited)

		Partnership						
($ in millions)	Predecessor	Common Units	Subordinated Units	General Partner	Accumulated Other Comprehensive Loss	Partners' Capital Attributable to OCIR and Predecessor's Equity	Non-controlling Interests	Total Equity
Balance at December 31, 2012	$ 130.0	$ —	$ —	$ —	$ (0.2)	$ 129.8	$ 142.5	$ 272.3
Net income	9.5	—	—	—	—	9.5	22.0	31.5
Distributions	(26.3)	—	—	—	—	(26.3)	(33.0)	(59.3)
Interest rate swap adjustment	—	—	—	—	0.1	0.1	—	0.1
Balance at June 30, 2013	$ 113.2	$ —	$ —	$ —	$ (0.1)	$ 113.1	$ 131.5	$ 244.6
Balance at December 31, 2013	$ —	$104.5	$ 36.6	$ 3.8	$ (0.3)	$ 144.6	$ 96.7	$ 241.3
Partnership net income	—	10.1	10.1	0.4	—	20.6	22.1	42.7
Equity-based compensation expense	—	0.1	—	—	—	0.1	—	0.1
Distributions	—	(10.5)	(10.5)	(0.4)	—	(21.4)	(21.9)	(43.3)
Interest rate swap adjustments	—	—	—	—	(0.3)	(0.3)	(0.3)	(0.6)
Balance at June 30, 2014	$ —	$104.2	$ 36.2	$ 3.8	$ (0.6)	$ 143.6	$ 96.6	$ 240.2

See accompanying notes.

OCI RESOURCES LP
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

1. CORPORATE STRUCTURE AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

As used in this Report, the terms "OCI Resources LP," "OCI Resources," the “Partnership," "OCIR," "we," "us," or "our" may refer to OCI Resources LP, which is a Delaware limited partnership formed on April 22, 2013 by OCI Wyoming Holding Co. ("OCI Holdings"), a wholly-owned subsidiary of OCI Chemical. On September 18, 2013 , the Partnership completed the initial public offering ("IPO") of its common units representing limited partner interests (the "Common Units"). The Partnership owns a controlling interest comprised of 51.0% membership interest in OCI Wyoming LLC ("OCI Wyoming"). The Partnership’s operations consist solely of its investment in OCI Wyoming, which is in the business of mining trona ore to produce soda ash. All soda ash processed is sold to various domestic, Korean and European customers and to American Natural Soda Ash Corporation ("ANSAC") which is a related party for export. All mining and processing activities take place in one facility located in the Green River Basin of Wyoming.

NRP Trona LLC, a wholly owned subsidiary of Natural Resource Partners LP ("NRP"), currently owns a 49.0% membership interest in OCI Wyoming. NRP acquired its interest in OCI Wyoming in January 2013 from Anadarko Holding Company ("Anadarko").

Basis of Presentation and Significant Accounting Policies

OCI Resources completed its IPO of Common Units on September 18, 2013 . Reported results of operations for the three and six months ended and as of June 30, 2014 are the results of the Partnership, however, the three and six months ended June 30, 2013 , are the results of OCI Holdings and its subsidiary (the "Predecessor" or "OCI Holdings"). Unless otherwise noted, financial information for the Predecessor and the Partnership is presented before non-controlling interest. All significant intercompany balances have been eliminated in consolidation.

Reorganization and Restructuring

Prior to the IPO, OCI Wyoming's general partner interests were owned 50.49% and 48.51% by the Predecessor and NRP, respectively, with the 1% limited partner interests in OCI Wyoming being held by OCI Wyoming Co. ("Wyoming Co."). The Predecessor and Wyoming Co. are commonly controlled by OCI Chemical. In connection with the IPO, the following transactions (the "Restructuring") were completed:

- The Predecessor contributed its 50.49% general partner interest in OCI Wyoming to the Partnership.
- Through a series of transactions between OCI Chemical, its commonly controlled subsidiaries and NRP, the 1% limited partner interest in OCI Wyoming owned by Wyoming Co. was restructured resulting in the Partnership's and NRP's general partnership interest in OCI Wyoming being reduced to 40.98% and 39.37% , respectively, and Wyoming Co. and NRP owning a 10.02% and 9.63% limited partner interest in OCI Wyoming, respectively.
- Wyoming Co. contributed its 10.02% limited partner interest to the Partnership in exchange for approximately $65.3 million paid from the net proceeds of the IPO.
- At the conclusion of the Restructuring, the Partnership owned a 40.98% general partner interest and a 10.02% limited partner interest in OCI Wyoming. NRP owns a 39.37% general partner interest and a 9.63% limited partner interest in OCI Wyoming.
- On June 30, 2014, OCI Wyoming converted from a Delaware limited partnership to a Delaware limited liability company (the "Conversion"). At the conclusion of the Conversion, the Partnership and NRP owned a 51.0% and 49.0% membership interest in OCI Wyoming, respectively.

The Restructuring has been accounted for as a reorganization of entities under common control. As a result, the unaudited condensed consolidated financial statements of the Predecessor, for all periods presented, have been restated to reflect the combination of the ownership interests in OCI Wyoming previously held by the Predecessor and Wyoming Co. adjusted for certain push-down accounting effects of the Restructuring. In addition, prior to the Restructuring of the 1% limited partner interest, the distributions included cumulative annual priority returns, however, as of the close of the IPO, all priority return distributions have been paid.

The accompanying unaudited interim condensed consolidated financial statements included herein have been prepared by the Partnership in accordance with accounting principles generally accepted in the United States of America (“GAAP”) for interim financial information. Certain information and disclosures normally included in financial statements have been omitted pursuant to the rules and regulations of the Securities and Exchange Commission (“SEC”). These statements reflect all adjustments (which include only normal recurring adjustments) necessary for fair presentation of the results of operations, financial position and cash flows for the periods presented. The results of operations for the period ended June 30, 2014 are not necessarily indicative of the operating results for the full year.

Non-controlling interests

Prior to the Restructuring and completion of the IPO, non-controlling interests in the unaudited condensed consolidated financial statements of the Predecessor represented the 1% limited partner interest in OCI Wyoming owned by Wyoming Co. and the 48.51% general partner interest in OCI Wyoming owned by Anadarko, and subsequently acquired by NRP. Subsequent to the Restructuring and IPO, non-controlling interests in the unaudited condensed consolidated financial statements of the Partnership consisted of 39.37% general partner interest and 9.63% limited partner interest in OCI Wyoming owned by NRP for the period prior to the Conversion and consists of a 49.0% membership interest in OCI Wyoming owned by NRP for the period after the Conversion.

Use of Estimates

The preparation of these unaudited condensed consolidated financial statements, in accordance with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the dates of the unaudited condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain amounts reported in the previous period have been reclassified to conform to the current period's reporting presentation.

Subsequent Events

We have evaluated subsequent events through the filing of this Quarterly Report on Form 10-Q.

Recent Accounting Pronouncements

In May 2014 the Financial Accounting Standards Board issued ASU 2014-09, “Revenue Recognition - Revenue from Contracts with Customers” (ASU 2014-09) that requires companies to recognize revenue when a customer obtains control rather than when companies have transferred substantially all risks and rewards of a good or service. This update is effective for annual reporting periods beginning on or after December 15, 2016 and interim periods therein and requires expanded disclosures. We are currently assessing the impact the adoption of ASU 2014-09 will have on our condensed consolidated financial statements.

2. NET INCOME PER UNIT AND CASH DISTRIBUTION

Net income per unit applicable to limited partners (including subordinated unitholders) is computed by dividing limited partners’ interest in net income attributable to OCI Resources LP, after deducting the general partner's interest and any incentive distributions, by the weighted average number of outstanding common and subordinated units. Our net income is allocated to the general partner and limited partners in accordance with their respective partnership percentages, after giving effect to priority income allocations for incentive distributions, if any, to our general partner, pursuant to our partnership agreement. Earnings in excess of distributions are allocated to the general partner and limited partners based on their respective ownership interests. Payments made to our unitholders are determined in relation to actual distributions declared and are not based on the net income allocations used in the calculation of net income per unit. For the three and six months ended June 30, 2014 , the weighted-average number of units outstanding were 9,778,744 common units and 9,775,500 subordinated units.

In addition to the common and subordinated units, we have also identified the general partner interest and incentive distribution rights ("IDRs") as participating securities and use the two-class method when calculating the net income per unit applicable to limited partners, which is based on the weighted-average number of common units outstanding during the period. Basic and diluted net income per unit applicable to limited partners are the same because we do not have any potentially dilutive units outstanding.

Allocation of Net Income

The calculation of net income per unit is as follows:

($ and unit data in millions, except per unit data)	Three Months Ended June 30, 2014	Six Months Ended June 30, 2014
Net income attributable to OCI Resources LP	$ 10.3	$ 20.6
Less: General partner's interest in net income	0.2	0.4
Limited partners' interest in net income	$ 10.1	$ 20.2
Weighted average limited partner units outstanding:		
Common - Public and OCI Holdings (basic and diluted)	9.8	9.8
Subordinated - OCI Holdings (basic and diluted)	9.8	9.8
Net income per limited partner unit:		
Common - Public and OCI Holdings (basic and diluted)	$ 0.51	$ 1.03
Subordinated - OCI Holdings (basic and diluted)	$ 0.51	$ 1.03

The calculation of net income allocated to the partners is as follows:

($ in millions, except per unit data)	Three Months Ended June 30, 2014	Six Months Ended June 30, 2014
Net income attributable to common unitholders:		
Distributions (a)	$ 5.0	$ 9.8
Undistributed earnings	0.1	0.3
Limited partners' interest in net income	$ 5.1	$ 10.1
Net income attributable to subordinated unitholders:		
Distributions (a)	$ 4.9	$ 9.8
Undistributed earnings	0.1	0.3
Limited partners' interest in net income	$ 5.0	$ 10.1
(a) Distributions declared per unit for the period	$ 0.5000	$ 1.0000

Intent to Distribute the Minimum Quarterly Distribution

On or about the 15th day of each of February, May, August and November, we intend to distribute to the holders of record of common and subordinated units on or about the first day of each such month at least the minimum quarterly distribution of $0.5000 per unit, or $2.00 on an annualized basis, to the extent we have sufficient cash after establishment of cash reserves and payment of fees and expenses, including payments to our general partner and its affiliates.

On July 17, 2014 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter 2014 of $0.5000 per unit will be paid on August 14, 2014 to unitholders of record on August 1, 2014 .

Even if we do not modify or terminate our cash distribution policy, the amount of distributions and the decision to make any distribution will be made by our general partner. Our partnership agreement does not contain a requirement for us to pay distributions to our unitholders, and we do not guarantee that we will pay the minimum quarterly distribution or any distribution on the units in any quarter. However, our partnership agreement does contain provisions intended to motivate our general partner to make steady, increasing and sustainable distributions over time.

Distributions from Operating Surplus During the Subordination Period

If we make a distribution from operating surplus for any quarter during the subordination period, our partnership agreement requires that we make the distribution in the following manner:

- *first* , 98.0% to the common unitholders, pro rata, and 2.0% to our general partner, until we distribute for each common unit an amount equal to the minimum quarterly distribution for that quarter;

- *second* , 98.0% to the common unitholders, pro rata, and 2.0% to our general partner, until we distribute for each outstanding common unit an amount equal to any arrearages in the payment of the minimum quarterly distribution on the common units with respect to any prior quarters;

- *third,* 98.0% to the subordinated unitholders, pro rata, and 2.0% to our general partner, until we distribute for each subordinated unit an amount equal to the minimum quarterly distribution for that quarter; and

- *thereafter* , in the manner described in "General Partner Interest and Incentive Distribution Rights" below.

General Partner Interest and Incentive Distribution Rights

Our partnership agreement provides that our general partner initially will be entitled to 2.0% of all distributions that we make prior to our liquidation. Our general partner has the right, but not the obligation, to contribute up to a proportionate amount of capital to us in order to maintain its 2.0% general partner interest if we issue additional units. Our general partner's 2.0% interest, and the percentage of our cash distributions to which our general partner is entitled from such 2.0% interest, will be proportionately reduced if we issue additional units in the future (other than (1) the issuance of common units upon conversion of outstanding subordinated units or (2) the issuance of common units upon a reset of the IDRs), and our general partner does not contribute a proportionate amount of capital to us in order to maintain its 2.0% general partner interest. Our partnership agreement does not require that our general partner fund its capital contribution with cash. It may, instead, fund its capital contribution by contributing to us common units or other property.

IDRs represent the right to receive increasing percentages (13.0% , 23.0% and 48.0%) of quarterly distributions from operating surplus after we have achieved the minimum quarterly distribution and the target distribution levels. Our general partner currently holds the IDRs, but may transfer these rights separately from its general partner interest, subject to certain restrictions in our partnership agreement.

Percentage Allocations of Distributions from Operating Surplus

The following table illustrates the percentage allocations of distributions from operating surplus between the unitholders and our general partner based on the specified target distribution levels. The amounts set forth under the column heading "Marginal Percentage Interest in Distributions" are the percentage interests of our general partner and the unitholders in any distributions from operating surplus we distribute up to and including the corresponding amount in the column "Total Quarterly Distribution per Unit Target Amount." The percentage interests shown for our unitholders and our general partner for the minimum quarterly distribution also apply to quarterly distribution amounts that are less than the minimum quarterly distribution. The percentage interests set forth below for our general partner (1) include its 2.0% general partner interest, (2) assume that our general partner has contributed any additional capital necessary to maintain its 2.0% general partner interest, (3) assume that our general partner has not transferred its IDRs and (4) assume there are no arrearages on common units.

		Marginal Percentage Interest in Distributions	
	Total Quarterly Distribution per Unit Target Amount	**Unitholders**	**General Partner**
Minimum Quarterly Distribution	$0.5000	98.0%	2.0%
First Target Distribution	above $0.5000 up to $0.5750	98.0%	2.0%
Second Target Distribution	above $0.5750 up to $0.6250	85.0%	15.0%
Third Target Distribution	above $0.6250 up to $0.7500	75.0%	25.0%
Thereafter	above $0.7500	50.0%	50.0%

3. INVENTORY

Inventory is carried at the lower of cost or market on a first-in, first-out basis. Market is based on current replacement cost for raw materials and stores inventory, and finished goods is based on net realizable value.

Inventory as of June 30, 2014 and December 31, 2013 consists of the following:

($ in millions)	June 30, 2014	December 31, 2013
Raw materials	$ 7.8	$ 5.7
Finished goods	10.4	10.5
Stores inventory	25.8	25.5
Total	$ 44.0	$ 41.7

4. DEBT

Long-term debt as of June 30, 2014 and December 31, 2013 consists of the following:

($ in millions)	June 30, 2014	December 31, 2013
Variable Rate Demand Revenue Bonds, principal due October 1, 2018, interest payable monthly, at an annual interest rate of 0.16% at both June 30, 2014 and December 31, 2013, respectively	$ 11.4	$ 11.4
Variable Rate Demand Revenue Bonds, principal due August 1, 2017, interest payable monthly, at an annual interest rate of 0.16% at both June 30, 2014 and December 31, 2013, respectively	8.6	8.6
OCI Wyoming credit facility, floating interest rate expiring July 18, 2018	135.0	135.0
Total debt	155.0	$ 155.0
Current portion of long-term debt	—	—
Total long-term debt	$ 155.0	$ 155.0

OCI Wyoming Demand Revenue Bonds

The above revenue bonds require OCI Wyoming to maintain standby letters of credit totaling $20.3 million at June 30, 2014 and December 31, 2013 . The loan agreements and reimbursement agreements related to such letters of credit contain covenants relating to OCI Wyoming's obligations with respect to such bonds and letters of credit, as well as other covenants consistent with the covenants in the OCI Wyoming Credit Facility, including, minimum net worth, debt to net worth and interest coverage ratios. As of June 30, 2014 , OCI Wyoming was in compliance with these debt covenants. An event of default under the OCI Wyoming Credit Facility will cause an event of default under the reimbursement agreements.

OCI Wyoming Credit Facility

On July 18, 2013 , OCI Wyoming entered into a $190.0 million senior unsecured revolving credit facility, the "OCI Wyoming Credit Facility", with Bank of America, N.A., as administrative agent, swingline lender and letter of credit issuer, and a syndicate of lenders, which will mature on July 18, 2018. The OCI Wyoming Credit Facility provides for revolving loans to refinance existing indebtedness, to fund working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. As of June 30, 2014 , OCI Wyoming had borrowings outstanding in the amount of $135.0 million under the OCI Wyoming Credit Facility. The OCI Wyoming Credit Facility has an accordion feature that allows OCI Wyoming to increase the available revolving borrowings under the facility by up to an additional $75.0 million , subject to OCI Wyoming receiving increased commitments from existing lenders or new commitments from new lenders and the satisfaction of certain other conditions. In addition, the OCI Wyoming Credit Facility includes a sublimit up to $20.0 million for same-day swing line advances and a sublimit up to $40.0 million for letters of credit. OCI Wyoming's obligations under the OCI Wyoming Credit Facility are unsecured.

The OCI Wyoming Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) OCI Wyoming's ability to:

- make distributions on or redeem or repurchase units;
- incur or guarantee additional debt;

- make certain investments and acquisitions;

- incur certain liens or permit them to exist;
- enter into certain types of transactions with affiliates of OCI Wyoming;
- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

The OCI Wyoming Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the OCI Wyoming Credit Facility) of not more than 3.00 to 1.00 and a consolidated fixed charge coverage ratio (as defined in the OCI Wyoming Credit Facility) of not less than 1.00 to 1.00 .

In addition, the OCI Wyoming Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the OCI Wyoming Credit Facility, (ii) events of default resulting from failure to comply with covenants and financial ratios in the OCI Wyoming Credit Facility, (iii) the occurrence of a change of control, (iv) the institution of insolvency or similar proceedings against OCI Wyoming and (v) the occurrence of a default under any other material indebtedness OCI Wyoming may have. Upon the occurrence and during the continuation of an event of default, subject to the terms and conditions of the OCI Wyoming Credit Facility, the lenders may terminate all outstanding commitments under the OCI Wyoming Credit Facility and may declare any outstanding principal of the OCI Wyoming Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the OCI Wyoming Credit Facility, a change of control is triggered if OCI Chemical and its wholly-owned subsidiaries, directly or indirectly, cease to own all of the equity interests, or cease to have the ability to elect a majority of the board of directors (or similar governing body) of OCI GP (or any entity that performs the functions of our general partner). In addition, a change of control would be triggered if we cease to own at least 50.1% of the economic interests in OCI Wyoming or cease to have the ability to elect a majority of the members of OCI Wyoming's board of managers.

Loans under the OCI Wyoming Credit Facility bear interest at OCI Wyoming's option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50% , (ii) the administrative agent's prime rate in effect on such day and (iii) one-month LIBOR plus 1.0% , in each case, plus an applicable margin; or
- a LIBOR Rate plus an applicable margin.

The unused portion of the OCI Wyoming Credit Facility is subject to an unused line fee ranging from 0.275% to 0.350% per annum based on OCI Wyoming's then current consolidated leverage ratio.

OCI Wyoming was in compliance with all covenants and restrictions under its long-term debt agreements as of June 30, 2014 .

Revolving Credit Facility

On July 18, 2013 , we entered into a $10.0 million senior secured revolving credit facility, the "Revolving Credit Facility", with Bank of America, N.A., as administrative agent, swingline lender and letter of credit issuer, and a syndicate of lenders, which will mature on July 18, 2018. The Revolving Credit Facility provides for revolving loans to be available to fund distributions on our units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. At June 30, 2014 , we had no outstanding borrowings under the Revolving Credit Facility. The Revolving Credit Facility includes a sublimit up to $5.0 million for same-day swing line advances and a sublimit up to $5.0 million for letters of credit. Our obligations under the Revolving Credit Facility are guaranteed by each of our material domestic subsidiaries other than OCI Wyoming, and to the extent no material adverse tax consequences would result, foreign wholly owned subsidiaries. As of June 30, 2014 , our only subsidiary was OCI Wyoming. In addition, our obligations under the Revolving Credit Facility are secured by a pledge of substantially all of our assets (subject to certain exceptions), including the partnership interests held in OCI Wyoming by us.

The Revolving Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) our ability to (and the ability of our subsidiaries, including without limitation, OCI Wyoming to):

- make distributions on or redeem or repurchase units;
- incur or guarantee additional debt;
- make certain investments and acquisitions;
- incur certain liens or permit them to exist;
- enter into certain types of transactions with affiliates;

- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

The Revolving Credit Facility also requires quarterly maintenance of a consolidated fixed charge coverage ratio (as defined in the Revolving Credit Facility) of not less than 1.00 to 1.00 .

In addition, the Revolving Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the Revolving Credit Facility, (ii) events of default resulting from failure to comply with covenants and financial ratios, (iii) the occurrence of a change of control, (iv) the institution of insolvency or similar proceedings against us or our material subsidiaries and (v) the occurrence of a default under any other material indebtedness we (or any of our subsidiaries) may have, including the OCI Wyoming Credit Facility. Upon the occurrence and during the continuation of an event of default, subject to the terms and conditions of the Revolving Credit Facility, the lenders may terminate all outstanding commitments under the Revolving Credit Facility and may declare any outstanding principal of the Revolving Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the Revolving Credit Facility, a change of control is triggered if OCI Chemical and its wholly-owned subsidiaries, directly or indirectly, cease to own all of the equity interests, or cease to have the ability to elect a majority of the board of directors (or similar governing body) of, OCI Holdings or OCI GP (or any entity that performs the functions of our general partner). In addition, a change of control would be triggered if we cease to own at least 50.1% of the economic interests in OCI Wyoming or ceases to have the ability to elect a majority of the members of OCI Wyoming's board of managers.

Loans under the Revolving Credit Facility bear interest at our option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50% , (ii) the administrative agent's prime rate in effect on such day and (iii) one-month LIBOR plus 1.0% , in each case, plus an applicable margin; or

- a LIBOR Rate plus an applicable margin.

The unused portion of the Revolving Credit Facility is subject to an unused line fee ranging from 0.275% to 0.350% based on our then current consolidated leverage ratio.

The Partnership was in compliance with all covenants and restrictions under its long-term debt agreements as of June 30, 2014 .

Aggregate maturities required on long-term debt at June 30, 2014 are due in future years as follows:

($ in millions)		
2017	$	8.6
2018		146.4
Total	$	155.0

5. RECLAMATION RESERVE

Reclamation reserve as of June 30, 2014 and December 31, 2013 was comprised as follows:

($ in millions)		June 30, 2014		December 31, 2013
Balance at beginning of period	$	3.8	$	3.6
Accretion		0.2		0.2
Balance at end of period	$	4.0	$	3.8

6. EMPLOYEE COMPENSATION

The Partnership participates in various benefit plans offered and administered by OCI Enterprises and is allocated its portions of the annual costs related thereto. The specific plans are as follows:

Retirement Plans - Benefits provided under the OCI Pension Plan for Salaried Employees and OCI Pension Plan for Hourly Employees are based upon years of service and an employee’s average compensation during the final years of service, as defined. Each plan covers substantially all full-time employees hired before May 1, 2001. OCI Enterprises’ funding policy is to contribute annually at least the minimum required contribution based upon years of service and an employee’s average compensation during the final years of service, as defined. The Partnership's allocated portion of OCI Enterprises’ net periodic pension cost was $(0.1) million and $2.5 million for the three months ended June 30, 2014 and 2013 , respectively, and $1.6 million , and $5.0 million for the six months ended June 30, 2014 and 2013 , respectively.

Savings Plan - The OCI 401(k) Retirement Plan covers all eligible hourly and salaried employees. Eligibility is limited to all domestic residents and any foreign expatriates who are in the United States indefinitely. The plan permits employees to contribute specified percentages of their compensation, while the Partnership makes contributions based upon specified percentages of employee contributions. The Plan was amended such that participants hired on or subsequent to May 1, 2001, will receive an additional contribution from the Partnership based on a percentage of the participant's base pay. Contributions made by OCI Enterprises for the three months ended June 30, 2014 and 2013 , were $0.5 million and $0.4 million , respectively, and $1.0 million and $0.8 million for the six months ended June 30, 2014 and 2013 , respectively.

Postretirement Benefits - Most of the Partnership's employees are eligible for postretirement benefits other than pensions if they reach retirement age while still employed.

OCI Enterprises accounts for postretirement benefits on an accrual basis over an employee's period of service. The postretirement plan, excluding pensions, are not funded, and OCI Enterprises has the right to modify or terminate the plan. OCI Enterprises' post-retirement benefits had a benefits obligation of $22.4 million and $21.0 million at June 30, 2014 and December 31, 2013 , respectively. Effective January 1, 2013, the postretirement benefits for non-grandfathered retirees were amended to replace the medical coverage for post-65-year-old members with a fixed dollar contribution amount. As a result of the amendment, the accumulated and projected benefit obligation for postretirement benefits decreased by $8.7 million and resulted in a prior service credit of $7.7 million which will be recognized as a reduction of net periodic postretirement benefit costs in future years. The Partnership's allocated portion of OCI Enterprises' postretirement benefit costs were $0.0 million and $0.0 million for the three months ended June 30, 2014 and 2013 , respectively, and $0.1 million and $0.0 million for the six months ended June 30, 2014 and 2013 , respectively.

7. EQUITY - BASED COMPENSATION

In July 2013, our general partner established the OCI Resource Partners LLC 2013 Long-Term Incentive Plan (the "Plan" or "LTIP"). The Plan is intended to provide incentives that will attract and retain valued employees, officers, consultants and non-employee directors by offering them a greater stake in our success and a closer identity with us, and to encourage ownership of our common units by such individuals. The Plan provides for awards in the form of common units, phantom units, distribution equivalent rights ("DERs"), cash awards and other unit-based awards.

All employees, officers, consultants and non-employee directors of us and our parents and subsidiaries are eligible to be selected to participate in the Plan. As of June 30, 2014 , subject to adjustment as provided in the Plan, a total of 949,550 common units were available for awards under the Plan. Any common units tendered by a participant in payment of the tax liability with respect to an award, including common units withheld from any such award, will not be available for future awards under the Plan. Common units awarded under the Plan may be reserved or made available from our authorized and unissued common units or from common units reacquired (through open market transactions or otherwise). Any common units issued under the Plan through the assumption or substitution of outstanding grants from an acquired company will not reduce the number of common units available for awards under the Plan. If any common units subject to an award under the Plan are forfeited, any common units counted against the number of common units available for issuance pursuant to the Plan with respect to such award will again be available for awards under the Plan.

During the second quarter 2014 , a total of 6,450 common units were granted and these awards were fully vested as of the grant date. The total fair value of the awards granted in the second quarter 2014 was approximately $0.1 million at the grant date and as of June 30, 2014 .

8. INCOME TAXES

The Partnership is a limited partnership and generally is not subject to federal or certain state income taxes.

The Predecessor was subject to income tax and was included in the consolidated income tax returns of OCI Enterprises. Income taxes were allocated to the Predecessor based on separate-company computations of income or loss. The income tax expense for the period ended June 30, 2013 are those of the Predecessor.

9. COMMITMENTS AND CONTINGENCIES

From time to time, the Partnership has various litigation, claims and assessments that arise in the normal course of business. Management does not believe, based upon its evaluation and discussion with counsel, that the ultimate outcome of any current matters, individually or in the aggregate, would have a material effect on the Partnership's financial position, results of operations or cash flows.

We have a self-bond agreement with the Wyoming Department of Environmental Quality under which we commit to pay directly for reclamation costs. As of June 30, 2014 , the amount of the bond was $33.9 million (December 31, 2013 : $27.1 million), which is the amount we would need to pay the State of Wyoming for reclamation costs if we cease mining operations currently. The amount of this self-bond is subject to change upon periodic re-evaluation by the Land Quality Division.

10. AGREEMENTS AND TRANSACTIONS WITH AFFILIATES

OCI Chemical is the exclusive sales agent for the Partnership and through its membership in ANSAC, OCI Chemical is responsible for promoting and increasing the use and sale of soda ash and other refined or processed sodium products produced. All actual sales and marketing costs incurred by OCI Chemical are charged directly to the Partnership. Selling, general and administrative expenses also include amounts charged to the Partnership by OCI Enterprises and OCI Chemical principally consisting of salaries, benefits, office supplies, professional fees, travel, rent and other costs of certain assets used by the Partnership. These transactions do not necessarily represent arm's length transactions and may not represent all costs if the Partnership operated on a stand alone basis.

The total costs charged to the Partnership by OCI Enterprises and OCI Chemical, including ANSAC related charges, for the three and six months ended June 30, 2014 and 2013 are as follows:

($ in millions)	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
OCI Enterprises	$ 2.1	$ 1.4	$ 4.1	$ 2.9
OCI Chemical	1.0	1.2	2.0	2.3
ANSAC [(1)]	0.7	0.8	1.0	1.3
Total selling, general and administrative expenses - Affiliates	$ 3.8	$ 3.4	$ 7.1	$ 6.5

(1) ANSAC allocates its expenses to ANSAC's members using a pro rata calculation based on sales.

Cost of products sold includes logistics services charged by ANSAC. For the three months ended June 30, 2014 and 2013 these costs were $3.2 million and $1.8 million , respectively; and $4.7 million and $3.1 million for the six months ended June 30, 2014 and 2013 , respectively.

Net sales to affiliates for the three and six months ended June 30, 2014 and 2013 are as follows:

($ in millions)	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
ANSAC	$ 52.9	$ 51.3	$ 109.6	$ 98.4
OCI Alabama	1.2	1.9	2.7	3.9
Total	$ 54.1	$ 53.2	$ 112.3	$ 102.3

As of June 30, 2014 and December 31, 2013 , the Partnership had due from/to with OCI affiliates as follows:

	As of			
($ in millions)	June 30, 2014	December 31, 2013	June 30, 2014	December 31, 2013
	Due from affiliates		Due to affiliates	
OCI Enterprises	$ 0.3	$ 0.1	$ 2.5	$ 2.2
OCI Chemical	13.6	10.5	4.4	—
OCI Europe	6.9	7.8	—	—
OCI Company	—	1.9	—	—
Other	0.6	0.1	2.1	0.1
Total	$ 21.4	$ 20.4	$ 9.0	$ 2.3

11. MAJOR CUSTOMERS AND SEGMENT REPORTING

Our operations are similar in geography, nature of products we provide, and type of customers we serve. As the Partnership earns substantially all of its revenues through the sale of soda ash mined at a single location, we have concluded that we have one operating segment for reporting purposes.

The net sales by geographic area for the three and six months ended June 30, 2014 and 2013 are as follows:

($ in millions)	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
Domestic	$ 51.7	$ 49.2	$ 100.3	$ 100.1
International				
ANSAC	52.9	51.3	109.6	98.4
Other	8.4	10.3	19.3	20.5
Total international	61.3	61.6	128.9	118.9
Total net sales	$ 113.0	$ 110.8	$ 229.2	$ 219.0

The Partnership's largest customer by sales is ANSAC. For the three and six months ended June 30, 2014 and 2013 there were no other customers that accounted for ten percent or more of total revenues.

12. FAIR VALUE MEASUREMENTS

The Partnership measures certain financial and non-financial assets and liabilities at fair value on a recurring basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. Fair value disclosures are reflected in a three-level hierarchy, maximizing the use of observable inputs and minimizing the use of unobservable inputs.

A three-level valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability on the measurement date. The three levels are defined as follows:

- Level 1-inputs to the valuation methodology are quoted prices (unadjusted) for an identical asset or liability in an active market.
- Level 2-inputs to the valuation methodology include quoted prices for a similar asset or liability in an active market or model-derived valuations in which all significant inputs are observable for substantially the full term of the asset or liability.
- Level 3-inputs to the valuation methodology are unobservable and significant to the fair value measurement of the asset or liability.

An asset or liability's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy.

Cash and cash equivalents' carrying value approximates fair value due to the short maturity of the instruments. The estimated fair value of accounts receivable - net, accounts receivable - ANSAC, due from affiliates - net, accounts payable, due to affiliates and accrued expenses approximate their carrying values due to their short-term nature.

Financial Assets and Liabilities Measured at Fair Value on a Recurring Basis

We have entered into two interest rate swaps designed to hedge our exposure to possible increases in interest rates. The interest rate swap contracts were measured at fair value on a recurring basis using Level 2 inputs that are readily available in public markets or can be derived from information available in publicly quoted markets. The contracts had an aggregate notional value of $100.0 million and a fair value liability of $1.1 million as of June 30, 2014 (December 31, 2013 : notional value of $101.5 million ; fair value liability of $0.5 million).

Non-Financial Assets and Liabilities Measured at Fair Value on a Nonrecurring Basis

At June 30, 2014 , no material fair value adjustments or fair value measurements were required for these non-financial assets or liabilities.

Financial Assets and Liabilities not Measured at Fair Value

The carrying amount of long-term debt approximates fair value because the interest rates fluctuate with changes in the London InterBank Offered Rate (LIBOR), and changes in the applicable credit spreads have not had a material impact the fair value of long-term debt at June 30, 2014 . See Note 4 "Debt" for additional information on our debt arrangements.

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13. SUBSEQUENT EVENTS

Distribution Declaration

On July 17, 2014 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter 2014 of $0.50 per unit will be paid on August 14, 2014 to unitholders of record on August 1, 2014 .

On July 24, 2014, the members of the Board of Managers of OCI Wyoming LLC, approved the payment of a cash distribution to the members in the aggregate amount of $21.0 million . This distribution was paid on July 29, 2014.

Item 2. ***Management's Discussion and Analysis of Financial Condition and Results of Operations***

You should read the following management's discussion and analysis of financial condition and results of operations in conjunction with the historical unaudited condensed consolidated financial statements, and notes thereto, included elsewhere in this Report.

Cautionary Statements Regarding Forward-Looking Statements

This Report contains forward-looking statements relating to the financial condition, results of operations, plans, objectives, future performance and business of the Partnership. We have based such forward-looking statements on management's beliefs and assumptions and on information currently available to us. Forward-looking statements include all statements that are not historical facts and may be identified by the use of forward-looking terminology such as the words "believe," "expect," "plan," "intend," "anticipate," "estimate," "predict," "forecast," "potential," "continue," "may," "will," "should" or the negative of these terms or similar expressions. In particular, forward-looking statements in this Report include statements concerning future distributions, if any, and such distributions are subject to the approval of the board of directors of our general partner and will be based upon circumstances then existing. You are cautioned not to place undue reliance on any forward-looking statements. Actual results may vary materially. You should also understand that it is not possible to predict or identify all such factors and should not consider the following list to be a complete statement of all potential risks and uncertainties . Factors that could cause our actual results to differ materially from the results contemplated by such forward-looking statements and, therefore, affect our ability to distribute cash to unitholders, include:

- changes in general economic conditions in the United States and globally;
- changes in our relationships with our customers or the loss of or adverse developments at major customers, including the American Natural Soda Ash Corporation, or ANSAC;
- the demand for soda ash and the development of glass and glass making products alternatives;
- changes in soda ash prices;
- changes in demand for glass in the construction, automotive and beverage industries;
- shifts in glass production from the United States to international locations;
- the ability of our competitors to develop more efficient mining and processing techniques;
- operating hazards and other risks incidental to the mining, processing and shipment of trona ore and soda ash;
- natural disasters, weather-related delays, casualty losses and other matters beyond our control;
- increases in electricity and natural gas prices paid by us;
- inability to renew our mineral leases and license or material changes in lease or license royalties;
- inability to renew our rail leases and contracts, disruption in railroad service or increases in rail, vessel and other transportation costs;
- deterioration in our labor relations;
- large customer defaults;
- the price and availability of debt and equity financing;
- changes in interest rates;
- changes in the availability and cost of capital;
- our lack of asset and geographic diversification, including reliance on a single facility for conducting our operations;
- our reliance on insurance policies that may not fully cover an accident or event that causes significant damage to our facility or causes extended business interruption;
- anticipated operating and recovery rates at our facility;
- shutdowns (either temporary or permanent), including, without limitation, the timing and length of planned maintenance outages;
- increased competition and supply from international soda ash producers, especially in China and Turkey;
- potential increases in costs and distraction resulting from the requirements of being a publicly traded partnership;
- exemptions we rely on in connection with NYSE corporate governance requirements;
- risks relating to our relationships with Enterprises or its affiliates;
- control of our general partner by Enterprises;
- the conflicts of interest faced by our senior management team, which operates both us and our general partner and are employed by Enterprises or its other affiliates;
- limitations on the fiduciary duties owed by our general partner to us and our limited partners which are included in the partnership agreement;

- changes in our treatment as a partnership for U.S. federal income or state tax purposes; and
- the effects of existing and future laws and governmental regulations.

These factors should not be construed as exhaustive and we urge you to carefully consider the risks described in this Report, our most recent Form 10-K, and subsequent reports filed with the Securities and Exchange Commission (the "SEC"). Y ou may obtain these reports from the SEC's website at www.sec.gov. All forward-looking statements included in this Report are expressly qualified in their entirety by these cautionary statements. We undertake no obligation to publicly update or review any forward-looking statement, whether as a result of new information, future developments or otherwise.

References

Unless the context otherwise requires, references in this Quarterly Report on Form 10-Q to the "Predecessor," "we," "our," "us," or like terms, when used in a historical context (periods prior to September 18, 2013, the closing date of our IPO), refer to OCI Wyoming Holding Co. ("OCI Holdings") and its subsidiary, our predecessor for accounting purposes. References in this Report to "OCIR," "the Partnership," "we," "our," "us," or like terms, when used in the present tense or prospectively (starting September 18, 2013), refer to OCI Resources LP and its subsidiary, OCI Wyoming LLC, ("OCI Wyoming"). References to "our general partner" or "OCI GP" refer to OCI Resource Partners LLC, the general partner of OCI Resources LP and a wholly-owned subsidiary of OCI Holdings. References to "our sponsor" or "Enterprises" refer to OCI Enterprises Inc., which owns 100% of the capital stock of OCI Chemical Corporation ("OCI Chemical"), which in turn owns 100% of the capital stock of OCI Holdings.

Introduction and Overview

We are a Delaware limited partnership formed by OCI Holdings to own a 51.0% membership interest in, and to operate the trona ore mining and soda ash production business of, OCI Wyoming. OCI Wyoming is currently one of the world's largest producers of soda ash, serving a global market from its facility in the Green River Basin of Wyoming. Our facility has been in operation for more than 50 years. On June 30, 2014, OCI Wyoming converted from a Delaware limited partnership to a Delaware limited liability company.

NRP currently owns an indirect 49.0% membership interest in OCI Wyoming. NRP acquired its interest in OCI Wyoming in January 2013 from Anadarko, who held an antecedent interest for all periods presented in this discussion.

Factors Affecting Our Results of Operations

Soda Ash Supply and Demand

Our net sales, earnings and cash flow from operations are primarily affected by the global supply of, and demand for soda ash, which, in turn, directly impacts the prices we and other producers charge for our products.

Demand for soda ash in the United States is driven in large part by general economic growth and activity levels in the end-markets that the glass-making industry serve, such as the automotive and construction industries. Because the United States is a well-developed market, we expect that domestic demand levels will remain stable for the near future. Because future U.S. capacity growth is expected to come primarily from the four major producers in the Green River Basin, we also expect that U.S. supply levels will remain relatively stable in the near term.

Soda ash demand in international markets has increased steadily over the last several years, primarily due to economic growth in emerging markets, especially those in Asia and South America. We expect that continued economic growth in these markets will fuel further increases in demand, which will likely result in increased exports primarily from the United States and to a limited extent, from China, the first and second largest suppliers of soda ash to international markets, respectively.

Sales Mix

Because demand for soda ash in the United States has remained relatively stable in recent years, we have focused on international markets to expand our business, and we expect to continue to do so in the near future. As a result, our operations have been and continue to be sensitive to fluctuations in freight and shipping costs and changes in international prices, which have historically been more volatile than domestic prices. Our gross profit will be impacted by the mix of domestic and international sales as a result of changes in input costs and our average selling prices.

Energy Costs

One of the primary drivers of our profitability is our energy costs. Because we depend upon natural gas and electricity to power our trona ore mining and soda ash processing operations, our net sales, earnings and cash flow from operations are sensitive to changes in the prices we pay for these energy sources. Our cost of energy, particularly natural gas, has been relatively low in recent years, and, despite the historic volatility of natural gas prices, we believe that we will continue to benefit from relatively low prices in the near future.

How We Evaluate Our Business

Productivity of Operations

Our soda ash production volume is primarily dependent on the following three factors: (1) operating rate, (2) quality of our mined trona ore and (3) recovery rates. Operating rate is a measure of utilization of the effective production capacity of our facilities and is determined in large part by productivity rates and mechanical on-stream times, which is the percentage of actual run times over the total time scheduled. We implement two planned outages of our mining and surface operations each year, typically in the second and third quarters. During these outages, which last approximately one week, we repair and replace equipment and parts. Periodically, we may experience minor unplanned outages caused by various factors, including equipment failures, power outages or service interruptions. The quality of our mine ore is determined by measuring the trona ore recovered as a percentage of the deposit, which includes both trona ore and insolubles. Plant recovery rates are generally determined by calculating the soda ash produced divided by the sum of the soda ash produced plus soda ash that is not recovered from the process. All of these factors determine the amount of trona ore we require to produce one short ton of soda ash and liquor, which we refer to as our "ore to ash ratio." Our ore to ash ratio for the three and six months ended June 30, 2014 , was 1.52: 1.0 and 1.53: 1.0 , respectively, and 1.60: 1.0 for both the three and six months ended June 30, 2013 .

Freight and Logistics

The soda ash industry is logistics intensive and involves careful management of freight and logistics costs. These freight costs make up a large portion of the total delivered cost to the customer. Union Pacific is our largest provider of domestic rail freight services and accounted for 78.0% and 80.1% of our total rail freight costs in the United States during the three months ended June 30, 2014 and 2013 , respectively; and 79.9% and 80.8% during the six months ended June 30, 2014 and 2013 , respectively. Our agreement with Union Pacific generally requires that the freight rate we are charged be increased annually based on a published index tied to certain rail industry metrics. We generally pass on to our customers increases in our freight costs but we may be unsuccessful in doing so. Our contract with Union Pacific expires December 31, 2014, and we have begun negotiations to renew the contract.

Sales

Net sales include the amounts we earn on sales of soda ash. We recognize revenue from our sales when there is (i) persuasive evidence of an arrangement between us and the customer, (ii) products have been delivered to the customer, (iii) selling price is fixed, determinable or reasonably estimated and (iv) collection is reasonably assured. Substantially all of our sales are derived from sales of soda ash. A small amount of our sales is derived from sales of production purge, which is a by-product liquor solution containing soda ash that is produced during the processing of trona ore. For the purposes of our discussion below, we include these transactions in domestic sales of soda ash and in the volume of domestic soda ash sold.

Sales prices for sales through ANSAC include the cost of freight to the ports of embarkation for overseas export or to Laredo, Texas for sales to Mexico. Sales prices for other international sales may include the cost of rail freight to the port of embarkation, the cost of ocean freight to the port of disembarkation for import by the customer and the cost of inland freight required for delivery to the customer.

Cost of products sold

Expenses relating to employee compensation, energy, including natural gas and electricity, royalties and maintenance materials constitute the greatest components of cost of products sold. These costs generally increase in line with increases in sales volume.

Energy. A major item in our cost of products sold is energy, comprised primarily of natural gas and electricity. We primarily use natural gas to fuel our above-ground processing operations, including the heating calciners, and we use electricity to power our underground mining operations, including our continuous mining machines, or continuous miners, and shuttle cars. Natural gas prices have historically been volatile, ranging between $1.63 and $18.48 per MMBtu per Henry Hub Natural Gas Spot Price.

Employee Compensation. Our employee compensation expenses are affected by headcount and salary levels, as well as incentive compensation paid. Retirement benefits for certain individuals that provide services to us are provided by OCI Enterprises under the OCI Pension Plan for Salaried Employees and OCI Pension Plan for Hourly Employees. OCI Enterprises accounts for post-retirement benefits provided to employees on an accrual basis over an employee's period of service. OCI Enterprises has the right to modify or terminate the benefits at will. We also reimburse OCI Enterprises for contributions it makes on our behalf to the OCI 401(k) Retirement Plan based upon specified percentages of employee contributions. See Part I, Item 1. "Financial Statements" - Note 6 - Employee Compensation for more information on the various plans.

Royalties. We pay royalties to the State of Wyoming, the U.S. Bureau of Land Management and Anadarko Petroleum or its affiliates, which are calculated based upon a percentage of the value of soda ash produced, or a certain sum per each ton of such products. We also pay a production tax to Sweetwater County, and trona severance tax to the State of Wyoming that is calculated based on a formula that utilizes the volume of trona ore mined and the value of the soda ash produced.

Selling, general and administrative expenses

Selling, general and administrative expenses incurred by OCI Enterprises and its affiliates on our behalf are allocated to us based on the time the employees of those companies spend on our business and the actual direct costs they incur on our behalf. Selling, general and administrative expenses incurred by ANSAC on our behalf are allocated to us based on the proportion of ANSAC's total volumes sold for a given period attributable to the soda ash sold by us to ANSAC.

Results of Operations

A discussion and analysis of the factors contributing to our results of operations is presented below. The accompanying unaudited condensed consolidated financial statements for the three and six months ended June 30, 2013 , represent the Predecessor's results of operations, reflecting the ownership in OCI Wyoming previously held by the Predecessor and Wyoming Co. on a combined basis, adjusted for the effects of the restructuring and certain push down accounting effects. The unaudited condensed consolidated financial statements for the three and six months ended June 30, 2014 , are the results of operations for the Partnership. The financial statements, together with the following information, are intended to provide investors with a reasonable basis for assessing our historical operations, but should not serve as the only criteria for predicting our future performance.

The following tables set forth our results of operations for the three and six months ended June 30, 2014 and 2013 :

	Three Months Ended June 30,		Six Months Ended June 30,	
	2014	2013	2014	2013
		(Predecessor)		(Predecessor)
($ in millions; except for operating data and EBITDA per ton)				
Net sales	$ 113.0	$ 110.8	$ 229.2	$ 219.0
Operating costs and expenses:				
Cost of products sold	79.9	82.4	163.9	163.6
Depreciation and amortization expense	5.8	5.9	11.2	11.9
Selling, general and administrative expenses	5.1	3.5	9.3	6.6
Total operating costs and expenses	90.8	91.8	184.4	182.1
Operating income	22.2	19.0	44.8	36.9
Total other income/(expense), net	(1.1)	(0.6)	(2.1)	(0.5)
Income before provision for income taxes	21.1	18.4	42.7	36.4
Provision for income taxes	—	1.8	—	4.9
Net income	$ 21.1	$ 16.6	$ 42.7	$ 31.5
Net income attributable to non-controlling interest	10.8	11.1	22.1	22.0
Net income attributable to OCI Resources LP/Predecessor	$ 10.3	$ 5.5	$ 20.6	$ 9.5
Operating and Other Data:				
Trona ore mined (thousands of short tons)	916.4	983.1	1,912.1	1,953.0
Ore to ash ratio (1)	1.52: 1.0	1.60: 1.0	1.53: 1.0	1.60: 1.0
Soda ash volume sold (thousands of short tons)	609.5	611.8	1,264.7	1,237.5
Domestic (thousands of short tons)	210.3	202.5	414.7	413.5
International (thousands of short tons)	399.2	409.3	850.0	824.0
EBITDA (2)	$ 28.2	$ 24.6	$ 56.4	$ 49.0
EBITDA per short ton (3)	$ 46.27	$ 40.21	$ 44.60	$ 39.60

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(1) Ore to ash ratio expresses the number of short tons of trona ore needed to produce one short ton of soda ash and liquor and includes our deca rehydration recovery process.

(2) For a discussion of the non-GAAP financial measure EBITDA, please read "Non-GAAP Financial Measures" of this Management's Discussion and Analysis.

(3) Reflects EBITDA divided by sales volumes.

Three Months Ended June 30, 2014 compared to Three Months Ended June 30, 2013

Net sales

Our average sales price increased 2.4% to $185.35 per short ton for the three months ended June 30, 2014 , as compared to $181.03 per short ton for the three months ended June 30, 2013 . For the three months ended June 30, 2014 , our net sales increased by 2.0% to $113.0 million from $110.8 million for the three months ended June 30, 2013 , as a result of the following:

- *Domestic sales* - Domestic sales increased by 5.1% to $51.7 million for the three months ended June 30, 2014 , compared to $49.2 million for the three months ended June 30, 2013 , primarily as a result a 3.8% increase in sales volume of approximately 210.3 thousand short tons for the three months ended June 30, 2014 , from approximately 202.5 thousand short tons for the three months ended June 30, 2013 . The increase in volume was accompanied by an increase of 1.1% in average sales price over the comparable period. Domestic sales accounted for approximately 45.8% of our net sales for the three months ended June 30, 2014 , compared to 44.4% for the three months ended June 30, 2013 .

- *International sales* - International sales decreased by 0.5% to $61.3 million for the three months ended June 30, 2014 , compared to $61.6 million for the three months ended June 30, 2013 , primarily as a result of a decrease of 2.5% in international sales volume of approximately 399.2 thousand short tons in 2014 compared to approximately 409.3 thousand short tons in 2013 . The decrease in volume was offset by a 2.1% increase in average sales price of $153.49 per short ton during the three months ended June 30, 2014 , compared to $150.34 per short ton for the three months ended June 30, 2013 . International sales accounted for approximately 54.2% of our net sales for the three months ended June 30, 2014 , compared to 55.6% for the three months ended June 30, 2013 .

Operating costs and expenses

Our cost of products sold, excluding freight costs, decreased by 3.3% to $50.1 million for the three months ended June 30, 2014 from $51.8 million for the three months ended June 30, 2013 , due primarily to:

- a decrease of 13.2% in salaries and benefits to $13.8 million for the three months ended June 30, 2014 , compared to $15.9 million for the three months ended June 30, 2013 , primarily due to a $2.7 million reduction in pension expense driven by favorable actuarial discount rates and market returns ;

- a decrease of 2.6% in raw material costs to $3.7 million for the three months ended June 30, 2014 , compared to $3.8 million for the three months ended June 30, 2013 , due to lower prices during the current year quarter; and

- a decrease of 2.2% in royalty expense to $4.4 million for the three months ended June 30, 2014 , compared to $4.5 million for the three months ended June 30, 2013 , due to a reduction in the federal royalty rate from 6% to 4%; partially offset by

- an increase of 15.4% in natural gas costs to $9.0 million for the three months ended June 30, 2014 , compared to $7.8 million for the three months ended June 30, 2013 , due to higher rates; and

- an increase of 1.5% in the cost of electricity from $6.4 million to $6.5 million for the three months ended June 30, 2014 compared to the three months ended June 30, 2013 due to higher rates during the current year second quarter.

Freight costs. Our freight costs decreased 2.6% to $29.8 million for the three months ended June 30, 2014 from $30.6 million for the three months ended June 30, 2013 , primarily due to a decrease international sales volumes.

Selling, general and administrative expenses. Our selling, general and administrative expenses increased 45.7% to $5.1 million for the three months ended June 30, 2014 , from $3.5 million for the three months ended June 30, 2013 , primarily due to the incremental general and administrative costs associated with being a public company .

Operating income. As a result of the foregoing, operating income increased by 16.8% to $22.2 million for the three months ended June 30, 2014 , compared to $19.0 million for the three months ended June 30, 2013 .

Other income/(expense). net. Our other non-operating expense increased to $(1.1) million for the three months ended June 30, 2014 , compared to $(0.6) million other income for the three months ended June 30, 2013 . The increase in other non-operating expense is due to an increase in interest expense related to debt restructuring and the resulting higher principal balance in 2014 .

Provision for income taxes. The Predecessor was subject to income tax and was included in the consolidated income tax returns of OCI Enterprises. Income taxes were allocated to the Predecessor based on separate-company computations of income or loss. The income tax expense for the three months ended June 30, 2013 are those of the Predecessor. Due to our status as a master limited partnership subsequent to September 18, 2013 , we will not be subject to U.S. federal income tax and certain state income taxes.

Net income. As a result of the foregoing, net income increased by 27.1% to $21.1 million for the three months ended June 30, 2014 , compared to $16.6 million for the three months ended June 30, 2013 .

Six Months Ended June 30, 2014 compared to Six Months Ended June 30, 2013

Net sales

Our average sales price increased 2.4% to $181.24 per short ton for the six months ended June 30, 2014 , as compared to $176.96 per short ton for the six months ended June 30, 2013 . For the six months ended June 30, 2014 , our net sales increased by 4.7% to $229.2 million from $219.0 million for the six months ended June 30, 2013 , as a result of the following:

- *International sales* - International sales increased by 8.4% to $128.9 million for the six months ended June 30, 2014 , compared to $118.9 million for the six months ended June 30, 2013 , primarily as a result of a 5.1% increase in average sales price of $151.64 per short ton during the six months ended June 30, 2014 , compared to $144.28 per short ton for the six months ended June 30, 2013 . The increase in average international sales price was primarily due to higher prices in Asia. The higher average sales price was accompanied by an increase of 3.2% in international sales volume to approximately 850.0 thousand short tons in 2014 compared to approximately 824.0 thousand short tons in 2013 . International sales accounted for approximately 56.2% of our sales for the six months ended June 30, 2014 , compared to international sales of 54.3% for the six months ended June 30, 2013 .

- *Domestic sales* - Domestic sales increased by 0.2% to $100.3 million for the six months ended June 30, 2014 , compared to $100.1 million for the six months ended June 30, 2013 , primarily as a result of a 0.3% increase in volume to approximately 414.7 thousand short tons for the six months ended June 30, 2014 , compared to approximately 413.5 thousand short tons for the six months ended June 30, 2013 . The increase in sales was offset by a decrease of 0.1% in average sales price over the period. Domestic sales accounted for approximately 43.8% of our sales for the six months ended June 30, 2014 , compared to 45.7% for the six months ended June 30, 2013 .

Operating costs and expenses

Our cost of products sold, excluding freight costs, decreased by 0.7% to $102.6 million for the six months ended June 30, 2014 from $103.3 million for the six months ended June 30, 2013 , due primarily to:

- a decrease of 8.7% in salaries and benefits to $28.2 million for the six months ended June 30, 2014 , compared to $30.9 million for the six months ended June 30, 2013 , is due to a $3.4 million reduction in benefit expense driven by favorable actuarial discount rates and market returns ;

- a decrease of 3.1% in royalty expense to $9.3 million for the six months ended June 30, 2014 , compared to $9.6 million for the six months ended June 30, 2013 , due to a reduction in the federal royalty rate from 6% to 4%; and

- a decrease of 1.4% in raw material costs to $7.2 million for the six months ended June 30, 2014 , compared to $7.3 million for the six months ended June 30, 2013 . Raw material usage rates in the six months ended June 30, 2014 were similar to the comparable period; partially offset by

- an increase of 24.8% in natural gas costs to $20.6 million for the six months ended June 30, 2014 , compared to $16.5 million for the six months ended June 30, 2013 , due to higher rates.

Freight costs. Our freight costs increased 1.7% to $61.3 million for the six months ended June 30, 2014 from $60.3 million for the six months ended June 30, 2013 , primarily due to increased international sales volumes.

Selling, general and administrative expenses. Our selling, general and administrative expenses increased 40.9% to $9.3 million for the six months ended June 30, 2014 , from $6.6 million for the six months ended June 30, 2013 , primarily due to the incremental general and administrative costs associated with being a public company .

Operating income. As a result of the foregoing, operating income increased by 21.4% to $44.8 million for the six months ended June 30, 2014 , compared to $36.9 million for the six months ended June 30, 2013 .

Other income/(expense). net. Our other non-operating expense increased to $(2.1) million for the six months ended June 30, 2014 , compared to $(0.5) million other income for the six months ended June 30, 2013 . The increase in other non-operating expense is due to an increase in interest expense related to debt restructuring and the resulting higher principal balance in 2014 .

Provision for income taxes. The Predecessor was subject to income tax and was included in the consolidated income tax returns of OCI Enterprises. Income taxes were allocated to the Predecessor based on separate-company computations of income or loss. The income tax expense for the six months ended June 30, 2013 are those of the Predecessor. Due to our status as a master limited partnership subsequent to September 18, 2013 , we will not be subject to U.S. federal income tax and certain state income taxes.

Net income. As a result of the foregoing, net income increased by 35.6% to $42.7 million for the six months ended June 30, 2014 , compared to $31.5 million for the six months ended June 30, 2013 .

Liquidity and Capital Resources

Historically, sources of liquidity for OCI Wyoming included cash generated from operations, borrowings under a credit facility and capital calls from partners. We use cash and require liquidity primarily to finance and maintain our operations, fund capital expenditures for our property, plant and equipment, make cash distributions to holders of our partnership interests, pay the expenses of our general partner and satisfy obligations arising from our indebtedness. Our ability to meet these liquidity requirements will depend on our ability to generate cash flow from operations.

Our sources of liquidity include:

- cash generated from our operations;
- $10 million available for borrowing under the Revolving Credit Facility (as defined below), subject to borrowing base availability;
- $35 million out of $190 million, less standby letters of credit of $20 million , is available for borrowing and undrawn under the OCI Wyoming Credit Facility (as defined below), subject to borrowing base availability;
- issuances of additional partnership units; and
- the incurrence of additional debt.

We expect our ongoing working capital and capital expenditures to be funded by cash generated from operations and borrowings under the OCI Wyoming Credit Facility. We believe that cash generated from these sources will be sufficient to meet our short-term working capital requirements, long-term capital expenditure requirements and to make quarterly cash distributions. However, we are subject to business and operational risks that could adversely affect our cash flow and access to borrowings under the Revolving Credit Facility and the OCI Wyoming Credit Facility. Our ability to satisfy debt service obligations, to fund planned capital expenditures and to make acquisitions will depend upon our future operating performance, which, in turn, will be affected by prevailing economic conditions, our business and other factors, some of which are beyond our control.

On July 17, 2014 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter 2014 of $0.50 per unit will be paid on August 14, 2014 to unitholders of record on August 1, 2014 .

We intend to continue to pay a minimum quarterly distribution of $0.50 per common, subordinated and general partner units per quarter, which equates to approximately $10.0 million per quarter, or $39.9 million per year, based on the number of common subordinated and general partner units outstanding, to the extent we have sufficient cash from our operations after establishment of cash reserves and payment of fees and expenses, including payments to our general partner and its affiliates. We do not have a legal obligation to pay this distribution.

Capital Requirements

Working capital is the amount by which current assets exceed current liabilities. As of June 30, 2014 , we had a working capital surplus of $164.4 million as compared to a working capital surplus of $160.8 million as of December 31, 2013 .

Our working capital requirements have been, and will continue to be, primarily driven by changes in accounts receivable and accounts payable, which generally fluctuate with changes in the market prices of soda ash in the normal course of our business. We typically receive payment for our domestic sales 40 to 53 days following the date of shipment. For international sales, we typically receive payment 86 to 108 days following the date of shipment. Therefore, as international sales increase, our accounts receivable will also increase, which will result in an increase in our working capital requirements. Other factors impacting changes in accounts receivable and accounts payable could include the timing of collections from customers and payments to suppliers, as well as the level of spending for maintenance and growth capital expenditures. A material adverse change in operations or available financing under the Revolving Credit Facility and the OCI Wyoming Credit Facility could impact our ability to fund our requirements for liquidity and capital resources. Historically, we have not made working capital borrowings to finance our operations.

Capital Expenditures

Our operations require investments to expand, upgrade or enhance existing operations and to meet evolving environmental and safety regulations. We distinguish between maintenance and expansion capital expenditures. Maintenance capital expenditures (including expenditures for the construction or development of new capital assets or the replacement, improvement or expansion of existing capital assets) are made to maintain, over the long term, our operating income or operating capacity. Examples of

maintenance capital expenditures are expenditures to upgrade and replace mining equipment and to address equipment integrity, safety and environmental laws and regulations. Our maintenance capital expenditures do not include actual or estimated capital expenditures for replacement of our trona reserves. Expansion capital expenditures are incurred for acquisitions or capital improvements made to increase, over the long term, our operating income or operating capacity. Examples of expansion capital expenditures include the acquisition and/or construction of complementary assets to grow our business and to expand existing facilities, such as projects that increase production from existing facilities, to the extent such capital expenditures are expected to increase our long-term operating capacity or operating income.

The following table summarizes our maintenance and expansion capital expenditures, including accruals, for the three and six months ended June 30, 2014 and 2013 :

Capital Expenditures	Three Months Ended June 30, 2014	Three Months Ended June 30, 2013	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
($ in millions)				
Maintenance	$ 1.9	$ 1.4	$ 2.5	$ 3.5
Expansion	3.6	0.3	4.4	0.3
Total	$ 5.5	$ 1.7	$ 6.9	$ 3.8

The increase in capital expenditures during 2014 compared to 2013 is driven by the increased capital budget during the current year to support various planned expansion projects to increase our operating income or operating capacity.

Cash Flows Discussion

The following is a summary of cash provided by or used in each of the indicated types of activities:

	Six Months Ended June 30, 2014	Six Months Ended June 30, 2013
($ in millions)		
Cash provided by (used in):		
Operating activities	$ 49.2	$ 45.8
Investing activities	(6.4)	(3.8)
Financing activities	(43.3)	(61.3)

Operating Activities

Our operating activities during the six months ended June 30, 2014 provided cash of $49.2 million , an increase of 7.4% from the $45.8 million generated during the six months ended June 30, 2013 . The increase in cash provided by operating activities was driven by a $11.2 million increase in net income, offset by cash used in working capital of $5.0 million during the six months ended June 30, 2014 compared to $2.8 million cash generated during the six months ended June 30, 2013 .

Investing Activities

We used $6.4 million in cash during the six months ended June 30, 2014 in investing activities, which related primarily to funding capital expenditures as described in "Capital Expenditures" above. This amount represented an increase of 68.4% compared to $3.8 million during the six months ended June 30, 2013 .

Financing Activities

Cash used in financing activities of $43.3 million during the six months ended June 30, 2014 decreased by $18.0 million from the $61.3 million for the six months ended June 30, 2013 due to distributions of $43.3 million during the six months ended June 30, 2014 compared to $59.3 million in the comparable period and a $2.0 million repayment of long term debt that occurred during the six months ended June 30, 2013 .

Debt

OCI Wyoming Demand Revenue Bonds

OCI Wyoming has two series of variable rate demand revenue bonds, which we refer to as the revenue bonds. One series of its revenue bonds, which we refer to as the 2018 revenue bonds, are due October 1, 2018 and have an aggregate principal amount of $11.4 million . Interest on the 2018 revenue bonds is payable monthly at an annual rate of 0.16% at both June 30, 2014 and December 31, 2013 . OCI Wyoming's other series of revenue bonds, which we refer to as the 2017 revenue bonds, are due August 1, 2017 and have an aggregate principal amount of $8.6 million . Interest on these revenue bonds is payable monthly at a annual rate of 0.16% at both June 30, 2014 and December 31, 2013 . OCI Wyoming's revenue bonds require it to maintain standby letters of credit

totaling $20.3 million at each of June 30, 2014 and December 31, 2013 . As of June 30, 2014 , OCI Wyoming was in compliance with these debt covenants. An event of default under the OCI Wyoming Credit Facility will cause an event of default under the reimbursement agreements.

OCI Wyoming Credit Facility

On July 18, 2013 , OCI Wyoming entered into a $190.0 million senior unsecured revolving credit facility, the "OCI Wyoming Credit Facility", with Bank of America, N.A., as administrative agent, swingline lender and letter of credit issuer, and a syndicate of lenders, which will mature on July 18, 2018. The OCI Wyoming Credit Facility provides for revolving loans to refinance existing indebtedness, to fund working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. As of June 30, 2014 , OCI Wyoming had borrowings outstanding in the amount of $135.0 million under the OCI Wyoming Credit Facility. The OCI Wyoming Credit Facility has an accordion feature that allows OCI Wyoming to increase the available revolving borrowings under the facility by up to an additional $75.0 million , subject to OCI Wyoming receiving increased commitments from existing lenders or new commitments from new lenders and the satisfaction of certain other conditions. In addition, the OCI Wyoming Credit Facility includes a sublimit up to $20.0 million for same-day swing line advances and a sublimit up to $40.0 million for letters of credit. OCI Wyoming's obligations under the OCI Wyoming Credit Facility are unsecured.

The OCI Wyoming Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the OCI Wyoming Credit Facility) of not more than 3.00 to 1.00 and a consolidated fixed charge coverage ratio (as defined in the OCI Wyoming Credit Facility) of not less than 1.00 to 1.00.

Loans under the OCI Wyoming Credit Facility bear interest at OCI Wyoming's option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50% , (ii) the administrative agent's prime rate in effect on such day and (iii) one-month LIBOR plus 1.0% , in each case, plus an applicable margin; or
- a LIBOR Rate plus an applicable margin.

The unused portion of the OCI Wyoming Credit Facility is subject to an unused line fee ranging from 0.275% to 0.350% per annum based on OCI Wyoming's then current consolidated leverage ratio.

The OCI Wyoming Credit Facility contains various covenants and restrictive provisions. See Item 1, Note 4 , "Debt", for additional information.

Revolving Credit Facility

On July 18, 2013 , we entered into a $10.0 million senior secured revolving credit facility, the "Revolving Credit Facility", with Bank of America, N.A., as administrative agent, swingline lender and letter of credit Issuer, and a syndicate of lenders, which will mature on July 18, 2018. The Revolving Credit Facility provides for revolving loans to be available to fund distributions on our units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. At June 30, 2014 , we had no outstanding borrowings under the Revolving Credit Facility. The Revolving Credit Facility includes a sublimit up to $5.0 million for same-day swing line advances and a sublimit up to $5.0 million for letters of credit. Our obligations under the Revolving Credit Facility are guaranteed by each of our material domestic subsidiaries other than OCI Wyoming, and to the extent no material adverse tax consequences would result, foreign wholly owned subsidiaries. As of June 30, 2014 , our only subsidiary was OCI Wyoming. In addition, our obligations under the Revolving Credit Facility are secured by a pledge of substantially all of our assets (subject to certain exceptions), including the partnership interests held in OCI Wyoming by us.

The Revolving Credit Facility also requires quarterly maintenance of a consolidated fixed charge coverage ratio (as defined in the Revolving Credit Facility) of not less than 1.00 to 1.00.

Loans under the Revolving Credit Facility bear interest at our option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50%, (ii) the administrative agent's prime rate in effect on such day and (iii) one-month LIBOR plus 1.0%, in each case, plus an applicable margin; or
- a LIBOR Rate plus an applicable margin.

The unused portion of the Revolving Credit Facility is subject to an unused line fee ranging from 0.275% to 0.350% based on our then current consolidated leverage ratio.

The Revolving Credit Facility contains various covenants and restrictive provisions. See Item 1, Note 4 , "Debt", for additional information.

Contractual Obligations

During the six months ended June 30, 2014 , there were no material changes with respect to the contractual obligations disclosed in our Annual Report on Form 10-K filed with the SEC on March 14, 2014 .

Off-Balance Sheet Arrangements

We have a self-bond agreement with the Wyoming Department of Environmental Quality under which we commit to pay directly for reclamation costs. As of June 30, 2014 , the amount of the bond was $33.9 million (December 31, 2013 : $27.1 million), which is the amount we would need to pay the State of Wyoming for reclamation costs if we cease mining operations currently. The amount of this self-bond is subject to change upon periodic re-evaluation by the Land Quality Division.

OCI Wyoming's revenue bonds require it to maintain stand-by letters of credit totaling $20.3 million as of June 30, 2014 .

Critical Accounting Policies

During the six months ended June 30, 2014 , there were no material changes with respect to the critical accounting policies disclosed in our Annual Report on Form 10-K filed with the SEC on March 14, 2014 .

Recently Issued Accounting Standards

Accounting standards recently issued are discussed in Item 1. "Financial Statements" - Note 1 - Corporate Structure and Summary of Significant Accounting Policies, in the notes to condensed consolidated financial statements.

Non-GAAP Financial Measures

We report our financial results in accordance with generally accepted accounting principles in the United States or GAAP. We also present the non-GAAP financial measures of:

- EBITDA;
- distributable cash flow; and
- distribution coverage ratio.

We define EBITDA as net income (loss) plus net interest expense, income tax, depreciation, depletion and amortization, unrealized derivative gains and losses and certain other expenses that are non-cash charges or that we consider not to be indicative of ongoing operations. Distributable cash flow is defined as EBITDA less net cash paid for interest, maintenance capital expenditures and income taxes. Distributable cash flow will not reflect changes in working capital balances. We define distribution coverage ratio as the ratio of distributable cash flow per outstanding unit (as of the end of the period) to cash distributions payable per outstanding unit with respect to such period.

EBITDA, distributable cash flow and distribution coverage ratio are non-GAAP supplemental financial measures that management and external users of our condensed consolidated financial statements, such as industry analysts, investors, lenders and rating agencies, may use to assess:

- our operating performance as compared to other publicly traded partnerships in our industry, without regard to historical cost basis or, in the case of EBITDA, financing methods;
- the ability of our assets to generate sufficient cash flow to make distributions to our unitholders;
- our ability to incur and service debt and fund capital expenditures; and
- the viability of capital expenditure projects and the returns on investment of various investment opportunities.

We believe that the presentation of EBITDA, distributable cash flow and distribution coverage ratio provide useful information to investors in assessing our financial condition and results of operations. The GAAP measures most directly comparable to EBITDA and distributable cash flow are net income and net cash provided by operating activities. Our non-GAAP financial measures of EBITDA, distributable cash flow and distribution coverage ratio should not be considered as an alternatives to GAAP net income, operating income, net cash provided by operating activities, or any other measure of financial performance or liquidity presented in accordance with U.S. GAAP. EBITDA and distributable cash flow have important limitations as analytical tools because they exclude some, but not all items that affect net income and net cash provided by operating activities. Investors should not consider EBITDA, distributable cash flow and distribution coverage ratio in isolation or as a substitute for analysis of our results as reported under U.S. GAAP. Because EBITDA, distributable cash flow and distribution coverage ratio may be defined differently by other companies,

including those in our industry, our definition of EBITDA, distributable cash flow and distribution coverage ratio may not be comparable to similarly titled measures of other companies, thereby diminishing its utility.

The table below presents a reconciliation of the non-GAAP financial measures of EBITDA and distributable cash flow to the GAAP financial measures of net income and net cash provided by operating activities:

	Three Months Ended June 30,				Six Months Ended June 30,			
	2014		2013		2014		2013	
($ in millions, except per unit data)			(Predecessor)				(Predecessor)	
Reconciliation of EBITDA to net income:								
Net income	$	21.1	$	16.6	$	42.7	$	31.5
Add backs:								
Depreciation and amortization expense		5.8		5.9		11.2		11.9
Interest expense, net		1.3		0.3		2.5		0.7
Taxes		—		1.8		—		4.9
EBITDA	$	28.2	$	24.6	$	56.4	$	49.0
Less: EBITDA attributable to non-controlling interest		14.2		14.1		28.5		28.0
EBITDA attributable to OCI Resources LP/Predecessor	$	14.0	$	10.5	$	27.9	$	21.0
Reconciliation of distributable cash flow to EBITDA attributable to OCI Resources LP:								
EBITDA attributable to OCI Resources LP	$	14.0		**	$	27.9		**
Less: Cash interest expense, net attributable to OCIR		0.8		**		1.3		**
Maintenance capital expenditures attributable to OCIR [1]		0.8		**		1.1		**
Distributable cash flow attributable to OCI Resources LP	$	12.4		**	$	25.5		**
Cash distribution declared per unit	$	0.5000		**	$	1.0000		**
Total units outstanding		19.956		**		19.956		**
Total distributions to unitholders and general partner	$	10.0		**	$	20.0		**
Distribution Coverage Ratio		1.24		**		1.28		**
Reconciliation of EBITDA to net cash from operating activities:								
Net cash provided by operating activities	$	34.9	$	22.4	$	49.2	$	45.8
Add/(less):								
Amortization of long-term loan financing		(0.2)		**		(0.2)		**
Equity-based compensation expense		(0.1)		—		(0.1)		—
Deferred income taxes		—		0.1		—		0.4
Net change in working capital		(7.7)		—		5.0		(2.8)
Interest expense - net		1.3		0.3		2.5		0.7
Taxes		—		1.8		—		4.9
EBITDA	$	28.2	$	24.6	$	56.4	$	49.0
Less: EBITDA attributable to non-controlling interest		14.2		14.1		28.5		28.0
EBITDA attributable to OCI Resources LP/Predecessor	$	14.0	$	10.5	$	27.9	$	21.0
Less: Cash interest expense, net attributable to OCIR		0.8		**		1.3		**
Maintenance capital expenditures attributable to OCIR [1]		0.8		**		1.1		**
Distributable cash flow attributable to OCI Resources LP	$	12.4		**	$	25.5		**

** Information is not applicable for the pre-IPO periods.

(1) The Partnership may fund expansion-related capital expenditures with borrowings under existing credit facilities such that expansion-related capital expenditures will have no impact on cash on hand or the calculation of cash available for distribution. In certain instances, the timing of the Partnership's borrowings and/or its cash management practices will result in a mismatch between the period of the borrowing and the period of the capital expenditure. In those instances, the Partnership adjusts designated reserves (as provided in the partnership agreement) to take account of the timing difference. Accordingly, expansion-related capital expenditures have been excluded from the presentation of cash available for distribution.

Item 3. ***Quantitative and Qualitative Disclosures about Market Risk***

Our exposure to the financial markets consists of changes in interest rates relative to the balance of our outstanding debt obligations and derivatives that we have employed from time to time to manage our exposure to changes in market interest rates, foreign currency rate and commodity prices. We do not use financial instruments or derivatives for trading or other speculative purposes. Our exposure to interest rate risks, foreign exchange rate risks and commodity price risks is discussed in our most recent Annual Report on Form 10-K for the fiscal year ended December 31, 2013. There has been no material change in that information.

Item 4. ***Controls and Procedures***

Evaluation of Disclosure Controls and Procedures

Based on an evaluation under the supervision and with the participation of the Partnership’s management, the Partnership’s principal executive officer and principal financial officer have concluded that the Partnership’s disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), were effective as of June 30, 2014 to ensure that information required to be disclosed by the Partnership in reports that it files or submits under the Exchange Act is (i) recorded, processed, summarized and reported within the time periods specified in the SEC rules and forms and (ii) accumulated and communicated to the Partnership’s management, including its principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Control over Financial Reporting

There were no changes in the Partnership's internal control over financial reporting during the period ended June 30, 2014 , which were identified in connection with management’s evaluation required by paragraph (d) of Rules 13a-15 and 15d-15 under the Exchange Act, that have materially affected, or are reasonably likely to materially affect, the Partnership’s internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. *Legal Proceedings*

From time to time we are party to various claims and legal proceedings related to our business. We are not aware of any claims or legal proceedings material to us. However, we cannot predict the nature of any future claims or proceedings, nor the ultimate size or outcome of existing claims and legal proceedings and whether any damages resulting from them will be covered by insurance.

Item 1A. *Risk Factors*

In addition to the information set forth in this Report, you should carefully consider the factors discussed in Part I, Item 1A. “Risk Factors” in our Annual Report on Form 10-K for the year ended December 31, 2013 filed with the SEC on March 14, 2014 , which could materially affect our business, financial condition or future results. During the six months ended June 30, 2014 , there were no material changes with respect to the risk factors disclosed in our Annual Report on Form 10-K. The risks described in our Annual Report on Form 10-K are not our only risks. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially adversely affect our business, financial condition and/or operating results.

Item 2. *Unregistered Sales of Equity Securities and Use of Proceeds*

None.

Item 3. *Defaults Upon Senior Securities*

Not applicable.

Item 4. *Mine Safety Disclosures*

Information regarding mine safety violations and other regulatory matters required by Section 1503(a) of the Dodd-Frank Wall Street Reform and Consumer Protection Act and Item 104 of Regulation S-K is included in Exhibit 95.1 to this Report.

Item 5. *Other Information*

Not applicable.

Item 6. *Exhibits*

Exhibit Index

Exhibit Number	Description
3.1	Amendment No. 1, dated as of May 2, 2014, to the First Amended and Restated Agreement of Limited Partnership of OCI Resources LP (incorporated by reference to Exhibit 3.1 to the Registrant's Form 8-K filed on May 7, 2014)
10.1*++	Form of OCI Resource Partners LLC 2013 Long-Term Incentive Plan Director Unit Agreement (incorporated by reference to Exhibit 10.1 to the Registrant's Form 10-Q filed on May 8, 2014)
10.2++	Form of OCI Resource Partners LLC 2013 Long-Term Incentive Plan Restricted Unit Award Agreement (incorporated by reference to Exhibit 10.2 to the Registrant's Form 8-K filed on July 2, 2014)
10.3	Limited Liability Company Agreement of OCI Wyoming LLC, dated as of June 30, 2014 (incorporated by reference to Exhibit 10.1 to the Registrant's Form 8-K filed on July 2, 2014)
31.1*	Chief Executive Officer Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2*	Chief Financial Officer Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1**	Chief Executive Officer Certification Pursuant to Exchange Act Rule 13a-14(b) or Rule 15d-14(b) and Section 1350 of Chapter 63 of Title 18 of the United States Code, as Adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2**	Chief Financial Officer Certification Pursuant to Exchange Act Rule 13a-14(b) or Rule 15d-14(b) and Section 1350 of Chapter 63 of Title 18 of the United States Code, as Adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
95.1*	Mine Safety Disclosures
101.INS#	XBRL Instance Document
101.SCH#	XBRL Taxonomy Extension Schema Document
101.CAL#	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF#	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB#	XBRL Taxonomy Extension Label Linkbase Document
101.PRE#	XBRL Taxonomy Extension Presentation Linkbase

* Filed herewith
** Furnished herewith. Not considered to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, and are not deemed incorporated by reference into any filing under the Securities Act of 1933, as amended
# Pursuant to Rule 406T of Regulation S-T, the documents formatted in XBRL (Extensible Business Reporting Language) and attached as Exhibit 101 to this report are deemed not filed as part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under these sections.
++ Management contract or compensatory plan or arrangement

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 thereunto duly authorized.

OCI RESOURCES LP

		By:	OCI Resource Partners LLC, *its General Partner*
Date:	August 5, 2014	By:	/s/ Kirk H. Milling
			Kirk H. Milling *Chief Executive Officer and Director of OCI Resource Partners LLC, the registrant's General Partner* *(Principal Executive Officer)*
Date:	August 5, 2014	By:	/s/ Kevin L. Kremke
			Kevin L. Kremke *Chief Financial Officer of OCI Resource Partners LLC, the registrant's General Partner* *(Principal Financial Officer and Principal Accounting Officer)*

Exhibit 31.1

Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a)
As Adopted Pursuant to Section 302 of the Sarbanes−Oxley Act of 2002

I, Kirk H. Milling, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of OCI Resources LP (the "registrant") ;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2014

/s/ Kirk H. Milling

Kirk H. Milling
Chief Executive Officer and Director of OCI Resource Partners LLC, the General Partner of OCI Resources LP
(Principal Executive Officer)

Exhibit 31.2

Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a)
As Adopted Pursuant to Section 302 of the Sarbanes−Oxley Act of 2002

I, Kevin L. Kremke, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of OCI Resources LP (the "registrant") ;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2014

/s/ Kevin L. Kremke

Kevin L. Kremke
Chief Financial Officer of OCI Resource Partners LLC, the General Partner of OCI Resources LP
(Principal Financial Officer and Principal Accounting Officer)

Exhibit 32.1

CERTIFICATION OF KIRK H. MILLING
PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES–OXLEY ACT OF 2002

In connection with OCI Resources LP's (the "Partnership") Quarterly Report on Form 10-Q for the period ended June 30, 2014 , as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kirk H. Milling, Chief Executive Officer of the Partnership's general partner, do hereby certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to § 906 of the Sarbanes–Oxley Act of 2002, that, to my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Partnership.

Date: August 5, 2014

/s/ Kirk H. Milling

Kirk H. Milling
Chief Executive Officer and Director of OCI Resource Partners LLC, the General Partner of OCI Resources LP
(Principal Executive Officer)

Exhibit 32.2

CERTIFICATION OF KEVIN KREMKE
PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES–OXLEY ACT OF 2002

In connection with OCI Resources LP’s (the “Partnership”) Quarterly Report on Form 10-Q for the period ended June 30, 2014 , as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Kevin L. Kremke, Chief Financial Officer of the Partnership's general partner, do hereby certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to § 906 of the Sarbanes–Oxley Act of 2002, that, to my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Partnership.

Date: August 5, 2014

/s/ Kevin L. Kremke

Kevin L. Kremke
Chief Financial Officer of OCI Resource Partners LLC, the General Partner of OCI Resources LP
(Principal Financial Officer and Principal Accounting Officer)

Exhibit 95.1

MINE SAFETY DISCLOSURES

Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act ("Dodd-Frank"), contains reporting requirements regarding coal or other mine safety. We operate a mine in conjunction with our Green River, Wyoming facility, which is subject to regulation by the Mine Safety and Health Administration ("MSHA") under the Federal Mine Safety and Health Act of 1977 (the "Mine Act"), and is therefore subject to these reporting requirements. Presented in the table below is information regarding certain mining safety and health citations, orders and violations, if any, which MSHA has issued with respect to our operation as required by Dodd-Frank. In evaluating this information, consideration should be given to the fact that citations and orders can be contested and appealed, and in that process, may be reduced in severity, penalty amount or sometimes dismissed (vacated) altogether.

The letters used as column headings in the table below correspond to the explanations provided underneath the table as to the information set forth in each column with respect to the numbers of violations, orders, citations or dollar amounts, as the case may be, during the second calendar quarter 2014 unless otherwise indicated. All section references in the table below refer to provisions of the Mine Act.

(1) For each coal or other mine, of which the issuer or a subsidiary of the issuer is an operator:

	(A)	(B)	(C)	(D)	(E)	(F)	(G)			(H)		
Mine or Operating Name	**Section 104 (a)S&S Citations**	**Section 104(b) Orders**	**Section 104 (d) Citations and Orders**	**Section 110 (b)(2) Violations**	**Section 107(a) Orders**	**Total Dollar Value of MSHA Assessments Proposed ($)**	**Total Number of Mining Related Fatalities**	**Received Notice of Pattern of Violations Under Section 104 (e) (yes/no)**	**Received Notice of Potential to Have Pattern Under Section 104 (e) (yes/no)**	**Legal Actions Pending as of Last Day of Period**	**Legal Actions Initiated During Period**	**Legal Actions Resolved During Period**
OCI Wyoming LLC	—	—	—	—	—	$ 1,624	—	no	no	—	—	—

(A) The total number of violations of mandatory health or safety standards that could significantly and substantially contribute to the cause and effect of a coal or other mine safety or health hazard under section 104 of the Mine Act for which the operator received a citation from MSHA.

(B) The total number of orders issued under section 104(b) of the Mine Act.

(C) The total number of citations and orders for unwarrantable failure of the mine operator to comply with mandatory health or safety standards under section 104(d) of the Mine Act.

(D) The total number of flagrant violations under section 110(b)(2) of the Mine Act.

(E) The total number of imminent danger orders issued under section 107(a) of the Mine Act.

(F) The total dollar value of proposed assessments from the MSHA under the Mine Act, which includes only those amounts actually assessed during the time period covered by the report, and does necessarily relate to the citations or orders issued by MSHA during the time period covered by the report.

(G) The total number of mining related fatalities.

(H) Any pending legal action before the Federal Mine Safety and Health Review Commission involving such coal or other mines.

a. All cases included in the number listed were pending before the Office of Administrative Law Judges of the Federal Mine Safety and Health Review Commission on June 30, 2014.

(2) A list of such coal or other mines, of which the issuer or a subsidiary of the issuer is an operator, that received written notice from MSHA of (A) a pattern of violations of mandatory health or safety standards that are of such nature as could have significantly and substantially contributed to the cause and effect of coal or other mine health and safety hazards under section 104(e) of the Mine Act, or (B) the potential to have such a pattern.

NONE

(3) Any pending legal action before the Federal Mine Safety and Health Review Commission involving such coal or other mine.

SEE COLUMN (H) OF SECTION (1) ABOVE