# 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, 2015**

**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** | **46-2613366** |
| (State or other jurisdiction of Incorporation or Organization) | (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 9,820,438 common units, 9,775,500 subordinated units and 399,000 general partner units outstanding at August 3, 2015 , 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 ("Report") to "OCIR," the "Partnership," "we," "our," "us," or like terms, when used in the present tense or prospectively, 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 Wyoming Holding Co. ("OCI Holdings"). References to "our sponsor" or "OCI 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. OCI Enterprises is wholly-owned by OCI Company Ltd., a diversified, global company with its common shares listed on the Korean Exchange. References to "OCI Wyoming" refer to OCI Wyoming LLC.

We include cross references to captions elsewhere in 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, 2015 | As of December 31, 2014 |
|---|---|---|
| **ASSETS** | | |
| **Current assets:** | | |
| Cash and cash equivalents | $ 19.2 | $ 31.0 |
| Accounts receivable, net | 35.4 | 35.5 |
| Accounts receivable - ANSAC | 63.7 | 70.4 |
| Due from affiliates, net | 20.7 | 19.6 |
| Inventory | 26.3 | 22.5 |
| Other current assets | 1.8 | 1.8 |
| Total current assets | 167.1 | 180.8 |
| Property, plant and equipment, net | 249.2 | 245.0 |
| Other non-current assets | 22.5 | 21.6 |
| Total assets | $ 438.8 | $ 447.4 |
| **LIABILITIES AND EQUITY** | | |
| **Current liabilities:** | | |
| Accounts payable | $ 13.6 | $ 13.1 |
| Due to affiliates | 4.7 | 7.1 |
| Accrued expenses | 30.1 | 29.5 |
| Total current liabilities | 48.4 | 49.7 |
| Long-term debt | 130.0 | 145.0 |
| Other non-current liabilities | 5.2 | 4.2 |
| Total liabilities | 183.6 | 198.9 |
| Commitments and Contingencies (See Note 9) | | |
| **Equity:** | | |
| Common unitholders - Public and OCI Holdings (9.8 units issued and outstanding at June 30, 2015 and December 31, 2014, respectively) | 108.1 | 106.3 |
| Subordinated unitholders - OCI Holdings (9.8 units issued and outstanding at June 30, 2015 and December 31, 2014, respectively) | 39.5 | 37.9 |
| General partner unitholders - OCI Resource Partners LLC (0.4 units issued and outstanding at June 30, 2015 and December 31, 2014, respectively) | 3.9 | 3.8 |
| Accumulated other comprehensive loss | (1.2) | (0.4) |
| Partners' capital attributable to OCI Resources LP | 150.3 | 147.6 |
| Non-controlling interest | 104.9 | 100.9 |
| Total equity | 255.2 | 248.5 |
| Total liabilities and partners' equity | $ 438.8 | $ 447.4 |

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, 2015 | Three Months Ended June 30, 2014 | Six Months Ended June 30, 2015 | Six Months Ended June 30, 2014 |
|---|---|---|---|---|
| **Net sales** | $ 122.2 | $ 113.0 | $ 242.6 | $ 229.2 |
| **Operating costs and expenses:** | | | | |
| Cost of products sold | 85.6 | 79.9 | 168.0 | 163.9 |
| Depreciation, depletion and amortization expense | 5.8 | 5.8 | 11.4 | 11.2 |
| Selling, general and administrative expenses | 4.7 | 5.1 | 9.6 | 9.3 |
| Total operating costs and expenses | 96.1 | 90.8 | 189.0 | 184.4 |
| **Operating income** | 26.1 | 22.2 | 53.6 | 44.8 |
| **Other income/(expenses):** | | | | |
| Interest expense, net | (1.1) | (1.3) | (2.0) | (2.5) |
| Other, net | (0.5) | 0.2 | (0.6) | 0.4 |
| Total other income/(expense), net | (1.6) | (1.1) | (2.6) | (2.1) |
| **Net income** | $ 24.5 | $ 21.1 | $ 51.0 | $ 42.7 |
| Net income attributable to non-controlling interest | 12.8 | 10.8 | 26.5 | 22.1 |
| **Net income attributable to OCI Resources LP** | $ 11.7 | $ 10.3 | $ 24.5 | $ 20.6 |
| Other comprehensive income/(loss): | | | | |
| Income/(loss) on derivative financial instruments | 0.4 | (0.4) | (1.6) | (0.6) |
| Comprehensive income | 24.9 | 20.7 | 49.4 | 42.1 |
| Comprehensive income attributable to non-controlling interest | 13.0 | 10.6 | 25.7 | 21.8 |
| **Comprehensive income attributable to OCI Resources LP** | $ 11.9 | $ 10.1 | $ 23.7 | $ 20.3 |
| | | | | |
| Net income per limited partner unit: | | | | |
| Common - Public and OCI Holdings (basic and diluted) | $ 0.59 | $ 0.51 | $ 1.23 | $ 1.03 |
| Subordinated - OCI Holdings (basic and diluted) | $ 0.59 | $ 0.51 | $ 1.23 | $ 1.03 |
| | | | | |
| Limited partner units outstanding: | | | | |
| Weighted average common units outstanding (basic and diluted) | 9.8 | 9.8 | 9.8 | 9.8 |
| Weighted average subordinated units outstanding (basic and diluted) | 9.8 | 9.8 | 9.8 | 9.8 |

See accompanying notes.

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

| (In millions) | Six Months Ended June 30, 2015 | Six Months Ended June 30, 2014 |
|---|---|---|
| **Cash flows from operating activities:** | | |
| Net income | $ 51.0 | $ 42.7 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | |
| Depreciation, depletion and amortization expense | 11.6 | 11.4 |
| Equity-based compensation expense | 0.4 | 0.1 |
| Other non-cash items | 0.7 | — |
| Changes in operating assets and liabilities: | | |
| (Increase)/decrease in: | | |
| Accounts receivable, net | 0.1 | 1.8 |
| Accounts receivable - ANSAC | 6.7 | (3.1) |
| Due from affiliates, net | (1.1) | (1.0) |
| Inventory | (4.8) | (2.3) |
| Other current and other non-current assets | (0.5) | (0.7) |
| Increase/(decrease) in: | | |
| Accounts payable | 1.5 | (2.8) |
| Due to affiliates | (2.4) | 6.7 |
| Accrued expenses and other liabilities | (1.7) | (3.6) |
| Net cash provided by operating activities | 61.5 | 49.2 |
| **Cash flows from investing activities:** | | |
| Capital expenditures | (15.1) | (6.4) |
| Net cash used in investing activities | (15.1) | (6.4) |
| **Cash flows from financing activities:** | | |
| Repayments of long-term debt | (15.0) | — |
| Distributions to common unitholders | (10.5) | (10.5) |
| Distributions to general partner | (0.4) | (0.4) |
| Distributions to subordinated unitholders | (10.5) | (10.5) |
| Distributions to non-controlling interest | (21.8) | (21.9) |
| Net cash used in financing activities | (58.2) | (43.3) |
| Net increase/(decrease) in cash and cash equivalents | (11.8) | (0.5) |
| Cash and cash equivalents at beginning of period | 31.0 | 46.9 |
| Cash and cash equivalents at end of period | $ 19.2 | $ 46.4 |

See accompanying notes.

**OCI RESOURCES LP**
**CONDENSED CONSOLIDATED STATEMENTS OF EQUITY**
**(Unaudited)**

| (In millions) | Common Units | Subordinated Units | General Partner | Accumulated Other Comprehensive Loss | Partners' Capital Attributable to OCIR Equity | Non-controlling Interests | Total Equity |
|---|---|---|---|---|---|---|---|
| **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 |
| Other comprehensive loss | — | — | — | (0.3) | (0.3) | (0.3) | (0.6) |
| Equity-based compensation plan activity | 0.1 | — | — | — | 0.1 | — | 0.1 |
| Distributions | (10.5) | (10.5) | (0.4) | — | (21.4) | (21.9) | (43.3) |
| **Balance at June 30, 2014** | $ 104.2 | $ 36.2 | $ 3.8 | $ (0.6) | $ 143.6 | $ 96.6 | $ 240.2 |
| | | | | | | | |
| **Balance at December 31, 2014** | $ 106.3 | $ 37.9 | $ 3.8 | $ (0.4) | $ 147.6 | $ 100.9 | $ 248.5 |
| Partnership net income | 12.0 | 12.0 | 0.5 | — | 24.5 | 26.5 | 51.0 |
| Other comprehensive loss | — | — | — | (0.8) | (0.8) | (0.8) | (1.6) |
| Equity-based compensation plan activity | 0.4 | — | — | — | 0.4 | — | 0.4 |
| Distributions | (10.5) | (10.5) | (0.4) | — | (21.4) | (21.8) | (43.2) |
| **Balance at June 30, 2015** | $ 108.1 | $ 39.5 | $ 3.9 | $ (1.2) | $ 150.3 | $ 104.9 | $ 255.2 |

The sums of some of the rows and columns may not sum due to rounding.

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***

The unaudited condensed consolidated financial statements are composed of OCI Resources LP (the "Partnership," "OCI Resources," "OCIR," "we," "us," or "our"), a publicly traded Delaware limited partnership, and its consolidated subsidiary, OCI Wyoming LLC ("OCI Wyoming"), which is in the business of mining trona ore to produce soda ash. The Partnership's operations consist solely of its investment in OCI Wyoming. OCIR was formed in April 2013 by OCI Wyoming Holding Co. ("OCI Holdings"), a wholly-owned subsidiary of OCI Chemical Corporation ("OCI Chemical"). On September 18, 2013 , the Partnership completed the initial public offering 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. All soda ash processed is sold to various domestic, Korean and European customers and to American Natural Soda Ash Corporation ("ANSAC") which is an affiliate for export. All mining and processing activities take place in one facility located in the Green River Basin of Wyoming.

***Basis of Presentation and Significant Accounting Policies***

The accompanying unaudited condensed consolidated financial statements have been prepared in conformity with U.S. generally accepted accounting principles ("GAAP") applicable to interim period financial statements and reflect all adjustments, consisting of normal recurring accruals, which are necessary for fair presentation of the results of operations, financial position and cash flows for the periods presented. All significant intercompany transactions, balances, revenue and expenses have been eliminated in consolidation. The results of operations for the period ended June 30, 2015 are not necessarily indicative of the operating results for the full year.

These unaudited condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements and notes to audited consolidated financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2014 (the "2014 Annual Report"). There has been no material change in the significant accounting policies followed by us during the six month periods ended June 30, 2015 from those disclosed in the 2014 Annual Report.

***Non-controlling interests***

NRP Trona LLC, a wholly-owned subsidiary of Natural Resource Partners L.P. ("NRP"), currently owns a 49.0% membership interest in OCI Wyoming.

***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.

***Subsequent Events***

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

***Recently Issued Accounting Pronouncements***

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606) 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. In July 2015, FASB decided to delay the effective date of the new revenue recognition standard by one year. As a result, public entities will apply the new revenue standard to annual reporting periods beginning after December 15, 2017 and interim periods therein and will require expanded disclosures. Early adoption of the new revenue standard is allowed, however, entities are not permitted to adopt the standard earlier than the original effective date (annual reporting periods beginning on or after December 15, 2016 and interim periods therein). We are currently assessing the impact the adoption of ASU 2014-09 will have on our condensed consolidated financial statements, as well as the available transition methods.

In June 2014, the FASB issued ASU No. 2014-12, Compensation – Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period. The new guidance requires that share-based compensation that require a specific performance target to be achieved in order for employees to become eligible to vest in the awards and that could be achieved after an employee completes the requisite service period be treated as a performance condition. As such, the performance target should not be reflected in estimating the grant-date fair value of the award. Compensation costs should be recognized in the period in which it becomes probable that the performance target will be achieved and should represent the compensation cost attributable to the period(s) for which the requisite service has already been rendered. If the performance target becomes probable of being achieved before the end of the requisite service period, the remaining unrecognized compensation cost should be recognized prospectively over the remaining requisite service period. The total amount of compensation cost recognized during and after the requisite service period should reflect the number of awards that are expected to vest and should be adjusted to reflect those awards that ultimately vest. The requisite service period ends when the employee can cease rendering service and still be eligible to vest in the award if the performance target is achieved. This new guidance is effective for fiscal years and interim periods within those years beginning after December 15, 2015. Early adoption is permitted. Entities may apply the amendments in this Update either (a) prospectively to all awards granted or modified after the effective date or (b) retrospectively to all awards with performance targets that are outstanding as of the beginning of the earliest annual period presented in the financial statements and to all new or modified awards thereafter. The adoption of ASU 2014-12 has not had a material impact on our financial position or results of operations.

In April 2015, the FASB issued ASU No. 2015-03, Simplifying the Presentation of Debt Issuance Costs ("ASU 2015-03"), which requires debt issuance costs to be presented in the balance sheet as a direct deduction from the carrying value of associated debt liability, consistent with the presentation of a debt discount, rather than being presented as an asset. Amortization of debt issuance costs will continue to be reported as interest expense. ASU 2015-03 is effective for fiscal years and interim periods within those years beginning after December 15, 2015, and requires retrospective application for each prior period presented. Early adoption is permitted for financial statements that have not been previously issued. The Partnership is currently evaluating the potential impact of this standard on its condensed consolidated financial statements.

## 2. NET INCOME PER UNIT AND CASH DISTRIBUTION

### *Allocation of Net Income*

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.

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 were the same as our potentially dilutive units outstanding were immaterial and we had no anti-dilutive units for the three and six months ended June 30, 2015 . For the three and six months ended June 30, 2014 , we did not have any potentially dilutive units outstanding.

The net income attributable to common and subordinated unitholders and the weighted average units for calculating basic and diluted net income per common and subordinated units were as follows:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| **(In millions, except per unit data)** | **2015** | **2014** | **2015** | **2014** |
| **Net income attributable to OCI Resources LP** | $ 11.7 | $ 10.3 | $ 24.5 | $ 20.6 |
| Less: General partner's interest in net income | 0.3 | 0.2 | 0.5 | 0.4 |
| Total limited partners' interest in net income | $ 11.4 | $ 10.1 | $ 24.0 | $ 20.2 |
| | | | | |
| **Weighted average limited partner units outstanding:** | | | | |
| Common - Public and OCI Holdings (basic and diluted) | 9.8 | 9.8 | 9.8 | 9.8 |
| Subordinated - OCI Holdings (basic and diluted) | 9.8 | 9.8 | 9.8 | 9.8 |
| Total weighted average limited partner units outstanding | 19.6 | 19.6 | 19.6 | 19.6 |
| | | | | |
| **Net income per limited partner units:** | | | | |
| Common - Public and OCI Holdings (basic and diluted) | $ 0.59 | $ 0.51 | $ 1.23 | $ 1.03 |
| Subordinated - OCI Holdings (basic and diluted) | $ 0.59 | $ 0.51 | $ 1.23 | $ 1.03 |

The calculation of limited partners' interest in net income is as follows:

| (In millions, except per unit data) | Three Months Ended June 30, 2015 | Three Months Ended June 30, 2014 | Six Months Ended June 30, 2015 | Six Months Ended June 30, 2014 |
|---|---|---|---|---|
| **Net income attributable to common unitholders:** | | | | |
| Distributions (a) | $ 5.3 | $ 5.0 | $ 10.6 | $ 9.8 |
| Undistributed earnings | 0.4 | 0.1 | 1.4 | 0.3 |
| Common unitholders' interest in net income | $ 5.7 | $ 5.1 | $ 12.0 | $ 10.1 |
| | | | | |
| **Net income attributable to subordinated unitholders:** | | | | |
| Distributions (a) | $ 5.3 | $ 4.9 | $ 10.6 | $ 9.8 |
| Undistributed earnings | 0.4 | 0.1 | 1.4 | 0.3 |
| Subordinated unitholders' interest in net income | $ 5.7 | $ 5.0 | $ 12.0 | $ 10.1 |
| | | | | |
| (a) Distributions declared per unit for the period | $ 0.5445 | $ 0.5000 | $ 1.083 | $ 1.000 |

***Quarterly Distribution***

On July 17, 2015 , the Partnership declared its second quarter 2015 quarterly cash distribution of $0.5445 per unit. The quarterly cash distribution is payable on August 14, 2015 to unitholders of record on July 31, 2015 .

Our general partner has considerable discretion in determining the amount of available cash, the amount of distributions and the decision to make any distribution. Although our partnership agreement requires that we distribute all of our available cash quarterly, there is no guarantee that we will make quarterly cash distributions to our unitholders at our current quarterly distribution level, at the minimum quarterly distribution level or at any other rate, and we have no legal obligation to do so. 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 approximate 2.0% interest, and the percentage of our cash distributions to which our general partner is entitled from such approximate 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 approximate 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 consisted of the following:

| | As of | |
|---|---|---|
| **(In millions)** | **June 30, 2015** | **December 31, 2014** |
| Raw materials | $ 9.2 | $ 6.4 |
| Finished goods | 10.9 | 10.4 |
| Stores inventory | 28.0 | 26.4 |
| Total | $ 48.1 | $ 43.2 |
| Less: Stores inventory reclassed to other non-current assets | (21.8) | (20.7) |
| Inventory - current | $ 26.3 | $ 22.5 |

Subsequent to the issuance of the Partnership’s consolidated financial statements for the year ended December 31, 2014, the Partnership identified a balance sheet misclassification relating to the portion of stores inventory that is not reasonably expected to be used during the year. That amount was presented as a component of inventory (a current asset) rather than as a non-current asset in the December 31, 2014 balance sheet. The correction of this error resulted in a decrease of current assets and inventory and a corresponding increase in other non-current assets of $20.7 million . The result of this correction did not impact the Partnership’s consolidated statements of income, comprehensive income, equity, and cash flows for any period presented. Management does not believe this misstatement is individually or collectively material to the consolidated financial statements.

## 4. DEBT

Long-term debt consisted of the following:

| (In millions) | As of June 30, 2015 | As of December 31, 2014 |
|---|---|---|
| Variable Rate Demand Revenue Bonds, principal due October 1, 2018, interest payable monthly, bearing average monthly interest rate of 0.18% at June 30, 2015 and 0.14% December 31, 2014 | $ 11.4 | $ 11.4 |
| Variable Rate Demand Revenue Bonds, principal due August 1, 2017, interest payable monthly, bearing average monthly interest rate of 0.18% at June 30, 2015 and 0.14% December 31, 2014 | 8.6 | 8.6 |
| OCI Wyoming Credit Facility, unsecured principal expiring on July 18, 2018, variable interest rate was a weighted average of 2.00% at June 30, 2015 and 1.98% at December 31, 2014 | 110.0 | 125.0 |
| Total debt | $ 130.0 | $ 145.0 |
| Current portion of long-term debt | — | — |
| Total long-term debt | $ 130.0 | $ 145.0 |

Aggregate maturities required on long-term debt at June 30, 2015 are due in future years as follows:

| (In millions) | Amount |
|---|---|
| 2017 | $ 8.6 |
| 2018 | 121.4 |
| Total | $ 130.0 |

***Demand Revenue Bonds***

The above revenue bonds require OCI Wyoming to maintain standby letters of credit totaling $20.3 million at June 30, 2015 and December 31, 2014 , respectively. These letters of credit require compliance with certain covenants, including minimum net worth, maximum debt to net worth, and interest coverage ratios. As of June 30, 2015 and December 31, 2014 , OCI Wyoming was in compliance with these debt covenants.

***OCI Wyoming Credit Facility***

On July 18, 2013 , OCI Wyoming entered into a $190.0 million senior unsecured revolving credit facility, as amended on October 30, 2014 (as amended, the "OCI Wyoming Credit Facility"), with a syndicate of lenders, which will mature on the fifth anniversary of the closing date of such credit facility. The OCI Wyoming Credit Facility provides for revolving loans to fund working capital requirements, capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. 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 1.10 to 1.00 for the 2015 fiscal year and not less than 1.15 to 1.00 thereafter. The OCI

Wyoming Credit Facility also requires that consolidated capital expenditures, as defined in the OCI Wyoming Credit Facility, not exceed $50 million in any fiscal year.

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.

OCI Wyoming was in compliance with all covenants and restrictions under its long-term debt agreements as of June 30, 2015 .

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.

***Revolving Credit Facility***

On July 18, 2013 , we entered into a $10.0 million senior secured revolving credit facility, as amended on October 30, 2014 (as amended, the "Revolving Credit Facility"), with a syndicate of lenders, which will mature on the fifth anniversary of the closing date of such credit facility. The Revolving Credit Facility provides for revolving loans to be available to fund distributions on OCIR's units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. At June 30, 2015 , 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, 2015 , 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 1.05 to 1.00 for the 2015 fiscal year and not less than 1.10 to 1.00 thereafter. The Revolving Credit Facility also requires that consolidated capital expenditures, as defined in the Revolving Credit Facility, not exceed $50 million in any fiscal year.

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.

The Partnership was in compliance with all covenants and restrictions under its long-term debt agreements as of June 30, 2015 .

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.

## 5. OTHER NON-CURRENT LIABILITIES

Other non-current liabilities consisted of the following:

| | As of | |
|---|---|---|
| **(In millions)** | **June 30, 2015** | **December 31, 2014** |
| Reclamation reserve | $ 4.3 | $ 4.2 |
| Derivative instruments and hedges, fair value liabilities, non-current | 0.9 | — |
| Total | $ 5.2 | $ 4.2 |

A reconciliation of the Partnership's reclamation reserve liability is as follows:

| | As of | |
|---|---|---|
| **(In millions)** | **June 30, 2015** | **December 31, 2014** |
| Beginning reclamation reserve balance | $ 4.2 | $ 3.8 |
| Accretion expense | 0.1 | 0.4 |
| Ending reclamation reserve balance | $ 4.3 | $ 4.2 |

## 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 Enterprises' Pension Plan for Salaried Employees and OCI Enterprises' Pension Plan for Hourly Employees are based upon years of service and average compensation for the highest 60 consecutive months of the employee's last 120 months of service, as defined. Each plan covers substantially all full-time employees hired before May 1, 2001. OCI Enterprises' funding policy is to contribute an amount within the range of the minimum required and the maximum tax-deductible contribution. The Partnership's allocated portion of OCI Enterprises' net periodic pension costs were expense of $2.2 million and income of $0.1 million for the three months ended June 30, 2015 and 2014 , respectively and expense of $4.4 million and $1.6 million for the six months ended June 30, 2015 and 2014 , respectively. The increase in pension costs during 2015 of $2.3 million and $2.8 million for three and six months ended June 30, 2015 , respectively, was driven by unfavorable effects of lower actuarial discount rates and market return assumptions in 2015 versus 2014.

***Savings Plan*** - The OCI Enterprises' 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. 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, 2015 and 2014 , were $0.4 million and $0.5 million , respectively and $0.8 million and $1.0 million for the six months ended June 30, 2015 and 2014 , 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 $22.2 million and $22.8 million at June 30, 2015 and December 31, 2014 , 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 is being recognized as a reduction of net periodic postretirement benefit costs in future years. The Partnership's allocated portion of postretirement benefit costs were expense of $0.1 million and $0.0 million for the three months ended June 30, 2015 and 2014 , respectively and expense of $0.3 million and income of $0.1 million for the six months ended June 30, 2015 and 2014 , respectively.

## 7. EQUITY - BASED COMPENSATION

We grant various types of equity-based awards to participants, including time restricted unit awards and total return restricted performance unit awards ("TR Performance Unit Awards"). The key terms of our restricted unit awards and TR Performance Unit Awards, including all financial disclosures, are set forth in our Annual Report on Form 10-K for the year ended December 31, 2014.

All employees, officers, consultants and non-employee directors of us and our parents and subsidiaries are eligible to be selected to participate in the OCI Resource Partners LLC 2013 Long-Term Incentive Plan (the "Plan" or "LTIP"). As of June 30, 2015 , subject to further adjustment as provided in the Plan, a total of 908,688 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.

***Non-employee Director Awards***

During the six months ended June 30, 2015 , a total of 11,064 common units were granted and fully vested to non-employee directors, and 6,450 during the six months ended June 30, 2014 . The grant date average fair value per unit of these awards was $22.54 and $21.69 for six months ended June 30, 2015 and 2014 , respectively. The total fair value of these awards were approximately $0.2 million and $0.1 million during the six months ended June 30, 2015 and 2014 , respectively.

***Time Restricted Unit Awards***

We grant restricted unit awards in the form of common units to certain of our executive officers which vest over a specified period of time, usually between one to three years, with vesting based on continued employment as of each applicable vesting date. Award recipients are entitled to distributions subject to the same restrictions as the underlying common unit. The awards are classified as equity awards, and are accounted for at fair value at grant date. During the six months ended June 30, 2014, we had no time restricted unit awards granted.

The following table presents a summary of activity on the Time Restricted Unit Awards:

| | Six Months Ended June 30, 2015 | |
|---|---|---|
| **(Units in whole numbers)** | **Number of Units** | **Grant-Date Average Fair Value per Unit [1]** |
| **Unvested at the beginning of period** | 15,859 | $ 25.23 |
| Granted | 8,347 | 22.51 |
| Vested | (2,552) | 25.70 |
| **Unvested at the end of the period** | 21,654 | $ 24.12 |

(1) Determined by dividing the aggregate grant date fair value of awards by the number of awards issued. No estimated forfeiture rate was applied to the awards as of June 30, 2015 , as all awards granted are expected to vest.

***Total Return Performance Unit Awards***

We grant TR Performance Unit Awards to certain of our executive officers. The TR Performance Unit Awards represent the right to receive a number of common units at a future date based on the achievement of market-based performance requirements in accordance with the TR Unit Performance Award agreement, and also include Distribution Equivalent Rights (“DERs”). DERs are the right to receive an amount equal to the accumulated cash distributions made during the period with respect to each common unit issued upon vesting. The TR Performance Unit Awards vest at the end of the performance period, usually between two to three years from the date of the grant. Performance is measured on the achievement of a specified level of total return, or TR, relative to the TR of a peer group comprised of other limited partnerships. The potential payout ranges from 0 - 200% of the grant target quantity and is adjusted based on our TR performance relative to the peer group. During the six months ended June 30, 2014, we had no TR Performance Unit Awards granted.

We utilized a Monte Carlo simulation model to estimate the grant date fair value of TR Performance Unit Awards, with market conditions, granted to employees, which requires the input of highly subjective assumptions, including expected volatility and expected distribution yield. Historical and implied volatilities were used in estimating the fair value of these awards.

The following table presents a summary of activity on the TR Performance Unit Awards:

| | Six Months Ended June 30, 2015 | |
|---|---|---|
| **(Units in whole numbers)** | **Number of Units** | **Grant-Date Average Fair Value per Unit (1)** |
| **Unvested at the beginning of period** | 7,658 | $ 35.72 |
| Granted | 7,235 | 24.64 |
| **Unvested at the end of the period** | 14,893 | $ 30.34 |

(1) Determined by dividing the aggregate grate date fair value of awards by the number of awards issued.

***Unrecognized Compensation Expense***

A summary of the Partnership's unrecognized compensation expense for its un-vested restricted time and performance based units, and the weighted-average periods over which the compensation expense is expected to be recognized are as following:

| | Six Months Ended June 30, 2015 | |
|---|---|---|
| | **Unrecognized Compensation Expense (In millions)** | **Weighted Average to be Recognized (In years)** |
| Time-based units | $ 0.4 | 1.99 |
| Performance-based units | 0.3 | 2.01 |
| Total | $ 0.7 | |

## 8. ACCUMULATED OTHER COMPREHENSIVE LOSS

*Accumulated Other Comprehensive loss*

Accumulated other comprehensive loss, attributable to OCI Resources LP, includes unrealized gains and losses on derivative financial instruments. Amounts recorded in accumulated other comprehensive loss as of June 30, 2015 and December 31, 2014 , and changes within the period, consisted of the following:

| (In millions) | Gains and Losses on Cash Flow Hedges |
|---|---|
| **Balance at December 31, 2014** | $ (0.4) |
| Other comprehensive loss before reclassification | (1.1) |
| Amounts reclassified from accumulated other comprehensive loss | 0.3 |
| Net current period other comprehensive loss | (0.8) |
| **Balance at June 30, 2015** | $ (1.2) |

*Other Comprehensive Income/(Loss)*

Other comprehensive income/(loss), including portion attributable to non-controlling interest, is derived from adjustments to reflect the unrealized gains/(loss) on derivative financial instruments. The components of other comprehensive income/(loss) consisted of the following:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| (In millions) | 2015 | 2014 | 2015 | 2014 |
| **Unrealized loss on derivatives:** | | | | |
| Mark to market adjustment on interest rate swaps | $ 0.2 | $ (0.4) | $ (0.3) | $ (0.6) |
| Mark to market adjustment on natural gas forward contracts | 0.2 | — | (1.3) | — |
| Income/(loss) on derivative financial instruments | $ 0.4 | $ (0.4) | $ (1.6) | $ (0.6) |

*Reclassifications for the period*

The components of other comprehensive income/(loss), attributable to OCI Resources LP, that have been reclassified consisted of the following:

| (In millions) | Three Months Ended June 30, | | Six Months Ended June 30, | | Affected Line Items on the Unaudited Condensed Consolidated Statements of Operations and Comprehensive Income |
|---|---|---|---|---|---|
| | 2015 | 2014 | 2015 | 2014 | |
| **Details about other comprehensive income/(loss) components:** | | | | | |
| Gains and losses on cash flow hedges: | | | | | |
| Interest rate swap contracts | $ 0.1 | $ 0.2 | $ 0.3 | $ 0.2 | Interest expense |
| Total reclassifications for the period | $ 0.1 | $ 0.2 | $ 0.3 | $ 0.2 | |

## 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.

***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, 2015 and December 31, 2014 , the amount of the bond was $33.9 million , respectively, 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, 2015 .

**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 were as follows:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| **(In millions)** | **2015** | **2014** | **2015** | **2014** |
| OCI Enterprises | $ 1.8 | $ 2.1 | $ 4.0 | $ 4.1 |
| OCI Chemical | 1.1 | 1.0 | 2.1 | 2.0 |
| ANSAC (1) | 1.0 | 0.7 | 1.8 | 1.0 |
| Total selling, general and administrative expenses - Affiliates | $ 3.9 | $ 3.8 | $ 7.9 | $ 7.1 |

(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, 2015 and 2014 these costs were $1.6 million and $3.2 million , respectively and $4.3 million and $4.7 million for the six months ended June 30, 2015 and 2014 , respectively.

Net sales to affiliates were as follows:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| **(In millions)** | **2015** | **2014** | **2015** | **2014** |
| ANSAC | $ 62.4 | $ 52.9 | $ 126.5 | $ 109.6 |
| OCI Alabama LLC | 1.2 | 1.2 | 2.6 | 2.7 |
| Total | $ 63.6 | $ 54.1 | $ 129.1 | $ 112.3 |

The Partnership had due from/to with OCI affiliates as follows:

| | As of | | | |
|---|---|---|---|---|
| **(In millions)** | **June 30, 2015** | **December 31, 2014** | **June 30, 2015** | **December 31, 2014** |
| | **Due from affiliates** | | **Due to affiliates** | |
| OCI Enterprises | $ 0.1 | $ 1.7 | $ 3.1 | $ 4.5 |
| OCI Chemical | 14.6 | 8.7 | 0.5 | 1.4 |
| OCI Chemical Europe NV | 6.0 | 9.2 | — | — |
| Other | — | — | 1.1 | 1.2 |
| Total | $ 20.7 | $ 19.6 | $ 4.7 | $ 7.1 |

**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 are as follows:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| **(In millions)** | **2015** | **2014** | **2015** | **2014** |
| Domestic | $ 49.8 | $ 51.7 | $ 98.4 | $ 100.3 |
| International | | | | |
| ANSAC | 62.4 | 52.9 | 126.4 | 109.6 |
| Other | 10.0 | 8.4 | 17.8 | 19.3 |
| Total international | 72.4 | 61.3 | 144.2 | 128.9 |
| Total net sales | $ 122.2 | $ 113.0 | $ 242.6 | $ 229.2 |

**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.

Financial instruments consist primarily of cash and cash equivalents, accounts receivable, accounts payable, accrued expenses and long-term debt. The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable and accrued expenses approximate their fair value because of the nature of such instruments. Our derivative financial instruments are measured at their fair value with Level 2 inputs based on quoted market values for similar but not identical financial instruments.

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

***Derivative Financial Instruments***

We have entered into interest rate swap contracts, designed as cash flow hedges, to mitigate our exposure to possible increases in interest rates. These contracts are for periods consistent with the exposure being hedged and generally will mature on July 18, 2018, the maturity date of the long-term debt under the OCI Wyoming Credit Facility. These contracts had an aggregate notional value of $75.0 million and a fair value liability of $1.1 million as of June 30, 2015 ( December 31, 2014 : notional value of $76.0 million ; fair value liability of $0.7 million ).

We enter into foreign exchange forward contracts to reduce certain firm commitments denominated in currencies other than the U.S. dollar. However, the Partnership does not apply hedge accounting for these contracts. These contracts are for periods consistent with the exposure being hedged and generally have maturities of one year or less. The forward contracts, which are predominantly used to purchase U.S. dollars and sell Euros, had a fair value asset of $0.1 million and $0.6 million at June 30, 2015 and December 31, 2014 , respectively. These currency hedges had an aggregate notional value of $13.8 million and $6.9 million at June 30, 2015 and December 31, 2014 , respectively.

We enter into natural gas forward contracts, designed as cash flow hedges, to mitigate volatility in the price of certain of the natural gas we consume. These contracts have maturities ranging from 2015 to 2020. The fair value of these contracts as of June 30, 2015 , had an aggregate notional value of $16.8 million and a fair value liability of $1.3 million , of which $0.9 million represents the non-current fair value liability portion. We had no similar contracts outstanding as of December 31, 2014 .

***Financial Assets and Liabilities not Measured at Fair Value***

The fair value of our long-term debt is based on present rates for indebtedness with similar amounts, durations and credit risks. See Note 4 "Debt" for additional information on our debt arrangements.

**13. SUBSEQUENT EVENTS**

***Distribution Declaration***

On July 15, 2015 , the members of the Board of Managers of OCI Wyoming LLC, approved a cash distribution to the members of OCI Wyoming in the aggregate amount of $26.0 million . This distribution is payable on August 7, 2015 .

On July 17, 2015 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter of 2015 of $0.5445 per unit will be paid on August 14, 2015 to unitholders of record on July 31, 2015 .

***Definitive Agreement for the Sale of OCI Chemical Corporation***

On July 19, 2015 , OCI Enterprises entered into a Share and Asset Purchase Agreement with Ciner Enterprises Inc. and Park Holding A.S. for the sale of 100% of the shares of OCI Chemical, a wholly-owned subsidiary of OCI Enterprises, for a total purchase price of $429 million , subject to adjustment. OCI Chemical owns an approximately 73% limited partner interest ( 14.55 million limited partner units) in OCIR, as well as an approximately 2.0% general partner interest in OCIR and 100% of OCIR’s incentive distribution rights. The transaction is subject to customary closing conditions and regulatory approvals and is expected to close by the end of the third quarter 2015.

**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;
- disruption in railroad or shipping services 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;
- foreign exchange rate risks;
- 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;
- risks related to the use of technology and cybersecurity;
- 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 OCI Enterprises or its affiliates (including, but not limited to, OCI Company Ltd.);
- control of our general partner by OCI Enterprises;
- control of our general partner by Ciner Enterprises Inc. and, indirectly, by Park Holdings A.S., upon consummation of the sale of OCI Chemical Corporation to Ciner Enterprises Inc. and Park Holdings A.S.;

- the conflicts of interest faced by our senior management team, which operates both us and our general partner and are employed by OCI 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. Unless required by law, 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 ("Report") to "OCIR," the "Partnership," "we," "our," "us," or like terms, when used in the present tense or prospectively, 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 Wyoming Holding Co. ("OCI Holdings"). References to "our sponsor" or "OCI 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. OCI Enterprises is wholly-owned by OCI Company Ltd., a diversified, global company with its common shares listed on the Korean Exchange. References to "OCI Wyoming" refer to OCI Wyoming LLC.

**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.

NRP Trona LLC, a wholly-owned subsidiary of Natural Resource Partners L.P. ("NRP") currently owns an indirect 49.0% membership interest in OCI Wyoming.

**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 was 1.50: 1.0 for both the three and six months ended June 30, 2015 , and 1.52: 1.0 and 1.53: 1.0 for the three and six months ended June 30, 2014 , respectively.

***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 73.9% and 78.0% of our total freight costs during the three months ended June 30, 2015 and 2014 , respectively, and 77.2% and 79.9% for the six months ended June 30, 2015 and 2014 , 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.

***Sales***

Net sales include the amounts we earn on sales of soda ash. We recognize revenue from our sales when there is persuasive evidence of an arrangement between us and the customer, products have been delivered to the customer, selling price is fixed, determinable or reasonably estimated and collection is reasonably assured. Substantially all of our sales are derived from sales of soda ash, which we sell through our exclusive sales agent, OCI Chemical. 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 of 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, over the past five years, have ranged between $1.95 and $6.00 per MMBtu per Henry Hub Natural Gas Spot Price. As of June 30, 2015 , the Henry Hub Natural Gas Spot Price was $2.78 .

*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 for the periods and as of the dates indicated. 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 table sets forth our results of operations for the three and six months ended June 30, 2015 and 2014 :

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | **2015** | **2014** | **2015** | **2014** |
| **(In millions; except for operating and other data section)** | | | | |
| **Net sales** | $ 122.2 | $ 113.0 | $ 242.6 | $ 229.2 |
| **Operating costs and expenses:** | | | | |
| Cost of products sold | 85.6 | 79.9 | 168.0 | 163.9 |
| Depreciation, depletion and amortization expense | 5.8 | 5.8 | 11.4 | 11.2 |
| Selling, general and administrative expenses | 4.7 | 5.1 | 9.6 | 9.3 |
| Total operating costs and expenses | 96.1 | 90.8 | 189.0 | 184.4 |
| **Operating income** | 26.1 | 22.2 | 53.6 | 44.8 |
| Total other income/(expense), net | (1.6) | (1.1) | (2.6) | (2.1) |
| **Net income** | $ 24.5 | $ 21.1 | $ 51.0 | $ 42.7 |
| Net income attributable to non-controlling interest | 12.8 | 10.8 | 26.5 | 22.1 |
| **Net income attributable to OCI Resources LP** | $ 11.7 | $ 10.3 | $ 24.5 | $ 20.6 |
| | | | | |
| **Operating and Other Data:** | | | | |
| Trona ore mined (thousands of short tons) | 980.0 | 916.4 | 1,997.2 | 1,912.1 |
| Ore to ash ratio (1) | 1.50: 1.0 | 1.52: 1.0 | 1.50: 1.0 | 1.53: 1.0 |
| Soda ash volume produced (thousands of short tons) | 654.8 | 600.9 | 1,328.2 | 1,249.5 |
| Soda ash volume sold (thousands of short tons) | 660.4 | 609.5 | 1,313.5 | 1,264.7 |
| Adjusted EBITDA (2) | $ 31.4 | $ 28.2 | $ 64.4 | $ 56.4 |
| Adjusted EBITDA per short ton (3) | $ 47.55 | $ 46.27 | $ 49.03 | $ 44.60 |

(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 Adjusted EBITDA, please read "Non-GAAP Financial Measures" of this Management's Discussion and Analysis.

(3) Reflects Adjusted EBITDA divided by sales volumes.

### Analysis of Results of Operations

The following table sets forth a summary of net sales, sales volumes and average sales price, and the percentage change between the periods.

| | Three Months Ended June 30, | | Six Months Ended June 30, | | Percent Increase/ (Decrease) | |
|---|---|---|---|---|---|---|
| | 2015 | 2014 | 2015 | 2014 | QTD | YTD |
| **Net sales ($ in millions):** | | | | | | |
| Domestic | $ 49.8 | $ 51.7 | $ 98.4 | $ 100.3 | (3.7)% | (1.9)% |
| International | 72.4 | 61.3 | 144.2 | 128.9 | 18.1% | 11.9% |
| Total net sales | $ 122.2 | $ 113.0 | $ 242.6 | $ 229.2 | 8.1% | 5.8% |
| **Sales volumes (thousands of short tons):** | | | | | | |
| Domestic | 219.5 | 210.3 | 429.1 | 414.7 | 4.4% | 3.5% |
| International | 440.9 | 399.2 | 884.4 | 850.0 | 10.4% | 4.0% |
| Total soda ash volume sold | 660.4 | 609.5 | 1,313.5 | 1,264.7 | 8.4% | 3.9% |
| **Average sales price (per short ton):** | | | | | | |
| Domestic | $ 226.77 | $ 245.83 | $ 229.26 | $ 241.91 | (7.8)% | (5.2)% |
| International | $ 164.25 | $ 153.49 | $ 163.11 | $ 151.64 | 7.0% | 7.6% |
| Average | $ 185.03 | $ 185.35 | $ 184.72 | $ 181.24 | (0.2)% | 1.9% |
| **Percent of net sales:** | | | | | | |
| Domestic sales | 40.8% | 45.8% | 40.6% | 43.8% | (10.9)% | (7.3)% |
| International sales | 59.2% | 54.2% | 59.4% | 56.2% | 9.2% | 5.7% |
| Total percent of net sales | 100.0% | 100.0% | 100.0% | 100.0% | | |

***Three Months Ended June 30, 2015 compared to Three Months Ended June 30, 2014***

### Consolidated Results

*Net sales* . Net sales increased by 8.1% to $122.2 million for the three months ended June 30, 2015 from $113.0 million for the three months ended June 30, 2014 , driven by increases in both soda ash volumes sold of 8.4% and international average sales price of 7.0% . These positive results were partially offset by a decrease in domestic average sales price of 7.8% during the second quarter of 2015 over the second quarter of 2014 , partially driven by a change in one of our large customer contracts to take delivery of product at our plant. Generally, we sell soda ash on a delivered basis, inclusive of freight, which is included both in net sales and cost of products sold.

*Cost of products sold.* Cost of products sold, including depreciation, depletion and amortization expense, increased by 6.7% to $91.4 million for the three months ended June 30, 2015 from $85.7 million for the three months ended June 30, 2014 , primarily as a result of the following:

- an increase in compensation and benefits of 22.5% to $16.9 million for the three months ended June 30, 2015 , compared to $13.8 million for the three months ended June 30, 2014 , due to higher pension costs;
- an increase in operating and maintenance costs of 16.9% to $8.3 million for the three months ended June 30, 2015 , compared to $7.1 million for the three months ended June 30, 2014 , partly due to timing of maintenance projects and unplanned equipment repairs;
- an increase in freight costs of 4.0% to $31.0 million from the three months ended June 30, 2015 , compared to $29.8 million for the three months ended June 30, 2014 , partly due to the 10.4% increase in international sales volume; and
- an increase in royalties paid of 18.2% to $5.2 million from the three months ended June 30, 2015 , compared to $4.4 million for the three months ended June 30, 2014 , due to increased production volumes; partially offset by
- a decrease in energy costs of 3.2% to $15.0 million for the three months ended June 30, 2015 , compared to $15.5 million for the three months ended June 30, 2014 , in part due to lower natural gas prices.

*Operating income.* As a result of the foregoing, operating income increased by 17.6% to $26.1 million for the three months ended June 30, 2015 compared to $22.2 million for the three months ended June 30, 2014 .

*Net income.* As a result of the foregoing, net income increased by 16.1% to $24.5 million for the three months ended June 30, 2015 , compared to $21.1 million for the three months ended June 30, 2014 .

***Six Months Ended June 30, 2015 compared to Six Months Ended June 30, 2014***

**Consolidated Results**

*Net sales* . Net sales increased by 5.8% to $242.6 million for the six months ended June 30, 2015 from $229.2 million for the six months ended June 30, 2014 , driven by increases in both international average sales price of 7.6% and soda volumes sold of 3.9% . These positive results were partially offset by a decrease in domestic average sales price of 5.2% during the six months ended June 30, 2015 over the six months ended June 30, 2014 , partially driven by a change in one of our large customer contracts to take delivery of product at our plant. Generally, we sell soda ash on a delivered basis, inclusive of freight, which is included both in net sales and cost of products sold.

*Cost of products sold.* Cost of products sold, including depreciation, depletion and amortization expense, increased by 2.5% to $179.4 million for the six months ended June 30, 2015 from $175.1 million for the six months ended June 30, 2014 , primarily as a result of the following:

- an increase in compensation and benefits of 15.6% to $32.6 million for the six months ended June 30, 2015 , compared to $28.2 million for the six months ended June 30, 2014 , due to higher pension costs;

- an increase in operating and maintenance costs of 10.6% to $13.6 million for the six months ended June 30, 2015 , compared to $12.3 million for the six months ended June 30, 2014 , partly due to timing of maintenance projects and unplanned equipment repairs;

- an increase in royalties paid of 12.9% to $10.5 million for the six months ended June 30, 2015 , compared to $9.3 million for the six months ended June 30, 2014 , due to increased production volumes; partially offset by

- a decrease in energy costs of 8.0% to $31.2 million for the six months ended June 30, 2015 , compared to $33.9 million for the six months ended June 30, 2014 , due to lower natural gas prices.

*Operating income.* As a result of the foregoing, operating income increased by 19.6% to $53.6 million for the six months ended June 30, 2015 compared to $44.8 million for the six months ended June 30, 2014 .

*Net income.* As a result of the foregoing, net income increased by 19.4% to $51.0 million for the six months ended June 30, 2015 , compared to $42.7 million for the six months ended June 30, 2014 .

**Liquidity and Capital Resources**

Sources of liquidity include cash generated from operations and 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 in Part I, Item 1, Financial Statements - Note 4 , "Debt"), subject to borrowing base availability;
- $60 million ($190 million, less $110 million outstanding and less standby letters of credit of $20 million ), is available for borrowing and undrawn under the OCI Wyoming Credit Facility (as defined in Part I, Item 1, Financial Statements - Note 4 , "Debt"), subject to borrowing base availability;
- issuances of additional partnership units, subject to the Share and Asset Purchase Agreement entered into by OCI Enterprises, Ciner Enterprises Inc. and Park Holdings A.S.; and
- the incurrence of additional debt, subject to the Share and Asset Purchase Agreement entered into by OCI Enterprises, Ciner Enterprises Inc. and Park Holdings A.S.

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, 2015 , the Partnership declared and the board of directors of its general partner approved, a 1.2% increase over the first quarter 2015 declared quarterly distribution. The cash distribution for the second quarter 2015 of $0.5445 per unit will be paid on August 14, 2015 to unitholders of record on July 31, 2015 . See Part I, Item 1, Financial Statements - Note 2 , "Net income per unit and cash distribution", for more information.

We intend to continue to pay a quarterly distribution, to unitholders of record, 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 a quarterly distribution subject to the requirement in our partnership agreement to distribute all of our available cash.

***Capital Requirements***

Working capital is the amount by which current assets exceed current liabilities. As of June 30, 2015 , we had a working capital surplus of $118.7 million as compared to a working capital surplus of $131.1 million as of December 31, 2014 . The decrease in working capital surplus as of June 30, 2015 compared to December 31, 2014 was due to less cash and cash equivalents at the end of the current period partly related to repayment of long-term debt during the six months ended June 30, 2015 .

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. 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 table below summarizes our capital expenditures, on an accrual basis:

| **(In millions)** | **Three Months Ended June 30,** | | **Six Months Ended June 30,** | |
|---|---|---|---|---|
| **Capital Expenditures** | **2015** | **2014** | **2015** | **2014** |
| Maintenance | $ 5.8 | $ 1.9 | $ 9.4 | $ 2.5 |
| Expansion | 4.9 | 3.6 | 6.3 | 4.4 |
| Total | $ 10.7 | $ 5.5 | $ 15.7 | $ 6.9 |

The increase in capital expenditures during three and six months ended June 30, 2015 compared the three and six months ended June 30, 2014 is due to project timing.

***Cash Flows Discussion***

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

| (In millions) | Six Months Ended June 30, 2015 | Six Months Ended June 30, 2014 | Percent Increase/ (Decrease) |
|---|---|---|---|
| **Cash provided by (used in):** | | | |
| Operating activities | $ 61.5 | $ 49.2 | 25.0% |
| Investing activities | (15.1) | (6.4) | 135.9% |
| Financing activities | (58.2) | (43.3) | 34.4% |

*Operating Activities*

Our operating activities during the six months ended June 30, 2015 provided cash of $61.5 million , an increase of 25.0% from the $49.2 million cash generated during the six months ended June 30, 2014 , primarily as a result of the following:

- an increase of 55.6% in cash flows used in working capital of $2.2 million during the six months ended June 30, 2015 compared to $5.0 million of cash flows used in working capital during the six months ended June 30, 2014 ; and
- an increase of 19.4% in net income of $51.0 million during the six months ended June 30, 2015 , compared to $42.7 million for the prior-year second quarter.

*Investing Activities*

We used cash flows of $15.1 million in investing activities during the six months ended June 30, 2015 , compared to $6.4 million during the six months ended June 30, 2014 , related to the timing of capital expenditures funding as described in "Capital Expenditures" above.

*Financing Activities*

Cash used in financing activities of $58.2 million during the six months ended June 30, 2015 increased by 34.4% over the prior-year second quarter, largely due to repayments of long-term debt of $15.0 million . Distributions during the six months ended June 30, 2015 of $43.2 million were slightly lower compared the six months ended June 30, 2014 of $43.3 million due to the combined cash payout of the fourth quarter 2013 and pro-rata portion of the stub period following the initial public offering being paid during the six months ended June 30, 2014.

***Debt***

See Part I, Item 1, Financial Statements - Note 4 , "Debt", for details of our outstanding debt.

***Contractual Obligations***

In February 2015 , the Partnership entered into a natural gas forward contract with a notional value of approximately $17.6 million and maturity dates ranging from 2015 to 2020, to mitigate volatility in the gas prices. The maturity of the notional value is $0.9 million in 2015, $2.9 million in 2016, $3.2 million in 2017, $3.4 million in 2018, $3.5 million in 2019 and $3.7 million in 2020. During the six months ended June 30, 2015 , there were no other material changes with respect to the contractual obligations disclosed in our Annual Report on Form 10-K filed with the SEC on March 6, 2015 .

***Off-Balance Sheet Arrangements***

See Part I, Item 1, Financial Statements - Note 9 , Commitments and Contingencies - "Off-Balance Sheet Arrangements", for additional details.

**Critical Accounting Policies**

During the six months ended June 30, 2015 , 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 6, 2015 .

**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 ("GAAP"). We also present the non-GAAP financial measures of:

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

We define Adjusted EBITDA as net income (loss) plus net interest expense, income tax, depreciation, depletion and amortization 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 Adjusted 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.

Adjusted 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 Adjusted 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 Adjusted 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 Adjusted EBITDA and distributable cash flow are net income and net cash provided by operating activities. Our non-GAAP financial measures of Adjusted 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 GAAP. Adjusted 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 Adjusted EBITDA, distributable cash flow and distribution coverage ratio in isolation or as a substitute for analysis of our results as reported under GAAP. Because Adjusted EBITDA, distributable cash flow and distribution coverage ratio may be defined differently by other companies, including those in our industry, our definition of Adjusted 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 Adjusted 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, 2015 | Three Months Ended June 30, 2014 | Six Months Ended June 30, 2015 | Six Months Ended June 30, 2014 |
|---|---|---|---|---|
| **(In millions, except per unit data)** | | | | |
| **Reconciliation of Adjusted EBITDA to net income:** | | | | |
| **Net income** | $ 24.5 | $ 21.1 | $ 51.0 | $ 42.7 |
| **Add backs:** | | | | |
| Depreciation, depletion and amortization expense | 5.8 | 5.8 | 11.4 | 11.2 |
| Interest expense, net | 1.1 | 1.3 | 2.0 | 2.5 |
| **Adjusted EBITDA** | $ 31.4 | $ 28.2 | $ 64.4 | $ 56.4 |
| Less: Adjusted EBITDA attributable to non-controlling interest | 16.0 | 14.2 | 32.8 | 28.5 |
| **Adjusted EBITDA attributable to OCI Resources LP** | $ 15.4 | $ 14.0 | $ 31.6 | $ 27.9 |
| | | | | |
| **Reconciliation of distributable cash flow to Adjusted EBITDA attributable to OCI Resources LP:** | | | | |
| Adjusted EBITDA attributable to OCI Resources LP | $ 15.4 | $ 14.0 | $ 31.6 | $ 27.9 |
| Less: Cash interest expense, net attributable to OCIR | 0.6 | 0.8 | 1.1 | 1.3 |
| Maintenance capital expenditures attributable to OCIR [(1)] | 2.7 | 0.8 | 4.9 | 1.1 |
| **Distributable cash flow attributable to OCI Resources LP** | $ 12.1 | $ 12.4 | $ 25.6 | $ 25.5 |
| | | | | |
| Cash distribution declared per unit | $ 0.5445 | $ 0.5000 | $ 1.0825 | $ 1.0000 |
| | | | | |
| Total distributions to unitholders and general partner | $ 10.9 | $ 10.0 | $ 21.6 | $ 20.0 |
| | | | | |
| Distribution coverage ratio | 1.11 | 1.24 | 1.19 | 1.28 |
| | | | | |
| **Reconciliation of Adjusted EBITDA to net cash from operating activities:** | | | | |
| Net cash provided by operating activities | $ 26.8 | $ 34.9 | $ 61.5 | $ 49.2 |
| Add/(less): | | | | |
| Amortization of long-term loan financing | (0.1) | (0.2) | (0.2) | (0.2) |
| Equity-based compensation expense | (0.3) | (0.1) | (0.4) | (0.1) |
| Net change in working capital | 4.4 | (7.7) | 2.2 | 5.0 |
| Interest expense, net | 1.1 | 1.3 | 2.0 | 2.5 |
| Other non-cash items | (0.5) | — | (0.7) | — |
| **Adjusted EBITDA** | $ 31.4 | $ 28.2 | $ 64.4 | $ 56.4 |
| Less: Adjusted EBITDA attributable to non-controlling interest | 16.0 | 14.2 | 32.8 | 28.5 |
| **EBITDA attributable to OCI Resources LP** | $ 15.4 | $ 14.0 | $ 31.6 | $ 27.9 |
| Less: Cash interest expense, net attributable to OCIR | 0.6 | 0.8 | 1.1 | 1.3 |
| Maintenance capital expenditures attributable to OCIR [(1)] | 2.7 | 0.8 | 4.9 | 1.1 |
| **Distributable cash flow attributable to OCI Resources LP** | $ 12.1 | $ 12.4 | $ 25.6 | $ 25.5 |

(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, 2014 . There has been no material change in that information.

## Item 4. *Controls and Procedures*

*Evaluation of Disclosure Controls and Procedures*

Based on an evaluation of the effectiveness of the design and operation of disclosure controls and procedures, 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 Exchange Act were effective as of June 30, 2015 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 Securities and Exchange Commission 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, 2015 , 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, 2014 filed with the SEC on March 6, 2015 , which could materially affect our business, financial condition or future results. During the six months ended June 30, 2015 , 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 | Certificate of Limited Partnership of OCI Resources LP dated April 22, 2013 (incorporated by reference to Exhibit 3.1 to the Registrant’s Registration Statement on Form S-1 (File No. 333-189838) filed with the SEC on July 8, 2013) |
| 3.2 | First Amended and Restated Agreement of Limited Partnership of OCI Resources LP dated as of September 18, 2013 (incorporated by reference to Exhibit 3.1 to the Registrant’s Current Report on Form 8-K, filed with the SEC on September 18, 2013) |
| 3.3 | Amendment No. 1 to First Amended and Restated Agreement of Limited Partnership of OCI Resources LP dated as of May 2, 2014 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on May 7, 2014) |
| 3.4 | Certificate of Formation of OCI Resource Partners LLC dated April 22, 2013 (incorporated by reference to Exhibit 3.3 to the Registrant’s Registration Statement on Form S-1 (File No. 333-189838) filed with the SEC on July 8, 2013) |
| 3.5 | Amended and Restated Limited Liability Company Agreement of OCI Resource Partners LLC dated as of September 18, 2013 (incorporated by reference to Exhibit 3.2 to the Registrant’s Current Report on Form 8-K, filed with the SEC on September 18, 2013) |
| 10.1++ | Form of 2015 Performance Award Agreement (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on April 2, 2015) |
| 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
++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 10, 2015 By: /s/ Kirk H. Milling
Kirk H. Milling
*President, Chief Executive Officer and Director of OCI Resource Partners LLC, the registrant's General Partner*
*(Principal Executive Officer)*

Date: August 10, 2015 By: /s/ Kevin L. Kremke
Kevin L. Kremke
*Chief Financial Officer and Director 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)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) 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

    d) 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 10, 2015

/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)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) 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) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) 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

   d) 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 10, 2015

/s/ Kevin L. Kremke

Kevin L. Kremke
*Chief Financial Officer and Director 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, 2015 , 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 results of operations of the Partnership.

Date: August 10, 2015

/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, 2015 , 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 results of operations of the Partnership.

| | | |
|---|---|---|
| Date: | August 10, 2015 | /s/ Kevin L. Kremke |
| | | Kevin L. Kremke<br>*Chief Financial Officer and Director of OCI Resource Partners LLC, the General Partner of OCI Resources LP*<br>*(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 of 2015 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 | — | — | — | — | — | $ 1,112 | — | 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, 2015.

(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**