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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, 2017

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

CINER 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, or an emerging growth company. See the definitions of “large accelerated filer”, “accelerated filer” and “smaller reporting company” and “emerging growth 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 ☐
			Emerging growth company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☒

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

The registrant had 19,730,762 common units and 399,000 general partner units outstanding at August 4, 2017 , the most recent practicable date.

CINER RESOURCES LP
QUARTERLY REPORT ON FORM 10-Q
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References in this Quarterly Report on Form 10-Q ("Report") to the "Partnership," "CINR," "Ciner Resources," "we," "our," "us," or like terms refer to Ciner Resources LP and its subsidiary. References to "Ciner Wyoming" refer to Ciner Wyoming LLC, the consolidated subsidiary of the Partnership. References to "our general partner" or "Ciner GP" refer to Ciner Resource Partners LLC, the general partner of Ciner Resources LP and a direct wholly-owned subsidiary of Ciner Wyoming Holding Co. ("Ciner Holdings"), which is a direct wholly-owned subsidiary of Ciner Resources Corporation ("Ciner Corp"). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. ("Ciner Enterprises"), which is directly owned by Akkan Enerji ve Madencilik Anonim Şirketi ("Akkan"), which in turn is directly wholly-owned by Turgay Ciner, the Chairman of the Ciner Group ("Ciner Group"), a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. All our soda ash processed is currently sold to various domestic and international customers including American Natural Soda Ash Corporation ("ANSAC") and Ciner Ic ve Dis Ticaret Anonim Sirketi ("CIDT"), both of which are affiliates for export sales.

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.

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PART I. FINANCIAL INFORMATION

Item 1. ***Financial Statements***

CINER RESOURCES LP
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

(In millions)	As of June 30, 2017	As of December 31, 2016
ASSETS		
Current assets:		
Cash and cash equivalents	$ 15.8	$ 19.7
Accounts receivable—affiliates	88.4	61.6
Accounts receivable, net	34.7	33.4
Inventory	18.8	19.0
Other current assets	2.1	2.3
Total current assets	159.8	136.0
Property, plant and equipment, net	254.4	256.1
Other non-current assets	20.1	21.0
Total assets	$ 434.3	$ 413.1
LIABILITIES AND EQUITY		
Current liabilities:		
Current portion of long-term debt	$ 8.6	$ 8.6
Accounts payable	15.3	15.0
Due to affiliates	4.3	4.2
Accrued expenses	25.7	27.7
Total current liabilities	53.9	55.5
Long-term debt	120.4	89.4
Other non-current liabilities	10.2	9.0
Total liabilities	184.5	153.9
Commitments and Contingencies		
Equity:		
Common unitholders - Public and Ciner Holdings (19.7 units issued and outstanding at June 30, 2017 and December 31, 2016)	147.8	151.0
General partner unitholders - Ciner Resource Partners LLC (0.4 units issued and outstanding at June 30, 2017 and December 31, 2016, respectively)	3.8	3.9
Accumulated other comprehensive loss	(2.8)	(1.6)
Partners' capital attributable to Ciner Resources LP	148.8	153.3
Non-controlling interest	101.0	105.9
Total equity	249.8	259.2
Total liabilities and partners' equity	$ 434.3	$ 413.1

See accompanying notes.

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

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions, except per unit data)	2017	2016	2017	2016
Net Sales:				
Sales—affiliates	$ 71.6	$ 68.7	$ 149.1	$ 135.2
Sales—others	48.1	48.0	97.2	95.9
Net sales	119.7	116.7	246.3	231.1
Operating costs and expenses:				
Cost of products sold	89.0	81.7	180.4	161.9
Depreciation, depletion and amortization expense	6.5	6.4	13.2	12.6
Selling, general and administrative expenses—affiliates	4.1	4.6	8.1	9.2
Selling, general and administrative expenses—others	1.7	1.4	2.8	2.6
Total operating costs and expenses	101.3	94.1	204.5	186.3
Operating income	18.4	22.6	41.8	44.8
Other expenses:				
Interest expense, net	(0.8)	(0.9)	(1.7)	(1.8)
Other, net	(0.1)	0.1	(0.2)	(0.1)
Total other expense, net	(0.9)	(0.8)	(1.9)	(1.9)
Net income	$ 17.5	$ 21.8	$ 39.9	$ 42.9
Net income attributable to non-controlling interest	9.3	11.4	20.8	22.4
Net income attributable to Ciner Resources LP	$ 8.2	$ 10.4	$ 19.1	$ 20.5
Other comprehensive loss:				
Income/(loss) on derivative financial instruments	$ (0.1)	$ 1.5	$ (2.4)	$ 0.4
Comprehensive income	17.4	23.3	37.5	43.3
Comprehensive income attributable to non-controlling interest	9.2	12.1	19.6	22.6
Comprehensive income attributable to Ciner Resources LP	$ 8.2	$ 11.2	$ 17.9	$ 20.7
Net income per limited partner unit:				
Common - Public and Ciner Holdings (basic and diluted)	$ 0.41	$ 0.52	$ 0.95	$ 1.03
Subordinated - Ciner Holdings (basic and diluted)	$ —	$ 0.52	$ —	$ 1.02
Net income per limited partner units (basic and diluted)	$ 0.41	$ 0.52	$ 0.95	$ 1.03
Limited partner units outstanding:				
Weighted average common units outstanding (basic and diluted)	19.7	9.8	19.7	9.8
Weighted average subordinated units outstanding (basic and diluted)	—	9.8	—	9.8
Weighted average limited partner units outstanding (basic and diluted)	19.7	19.6	19.7	19.6
Cash distribution declared per unit	$ 0.567	$ 0.567	$ 1.134	$ 1.131

See accompanying notes.

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

(In millions)	Six Months Ended June 30, 2017	Six Months Ended June 30, 2016
Cash flows from operating activities:		
Net income	$ 39.9	$ 42.9
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, depletion and amortization expense	13.4	12.8
Equity-based compensation expenses	0.5	0.3
Other non-cash items	0.2	0.3
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable—affiliates	(26.7)	7.3
Accounts receivable, net	(1.3)	1.0
Inventory	0.8	(0.6)
Other current and non current assets	(0.3)	0.4
Increase (decrease) in:		
Accounts payable	1.7	1.0
Due to affiliates	—	(1.8)
Accrued expenses and other liabilities	(2.5)	2.5
Net cash provided by operating activities	25.7	66.1
Cash flows from investing activities:		
Capital expenditures	(13.3)	(11.2)
Net cash used in investing activities	(13.3)	(11.2)
Cash flows from financing activities:		
Borrowings on Ciner Wyoming credit facility	45.0	—
Repayments on Ciner Wyoming credit facility	(14.0)	(14.0)
Distributions to common unitholders	(22.3)	(11.0)
Distributions to general partner	(0.5)	(0.4)
Distributions to subordinated unitholders	—	(11.0)
Distributions to non-controlling interest	(24.5)	(22.1)
Net cash used in financing activities	(16.3)	(58.5)
Net increase/(decrease) in cash and cash equivalents	(3.9)	(3.6)
Cash and cash equivalents at beginning of period	19.7	20.4
Cash and cash equivalents at end of period	$ 15.8	$ 16.8

See accompanying notes.

CINER RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF EQUITY
(Unaudited)

(In millions)	Common Units	Subordinated Units	General Partner	Accumulated Other Comprehensive Loss	Partners' Capital Attributable to Ciner Resources LP Equity	Non-controlling Interests	Total Equity
Balance at December 31, 2015	$ 110.8	$ 43.3	$ 4.0	$ (2.1)	$ 156.0	$ 107.2	$ 263.2
Net income	10.1	10.0	0.4	—	20.5	22.4	42.9
Other comprehensive income	—	—	—	0.2	0.2	0.2	0.4
Equity-based compensation plan activity	0.3	—	—	—	0.3	—	0.3
Distributions	(11.0)	(11.0)	(0.4)	—	(22.4)	(22.1)	(44.5)
Balance at June 30, 2016	$ 110.1	$ 42.3	$ 4.0	$ (1.9)	$ 154.5	$ 107.7	$ 262.2
Balance at December 31, 2016	$ 151.0	$ —	$ 3.9	$ (1.6)	$ 153.3	$ 105.9	$ 259.2
Net income	18.7	—	0.4	—	19.1	20.8	39.9
Other comprehensive income/(loss)	—	—	—	(1.2)	(1.2)	(1.2)	(2.4)
Equity-based compensation plan activity	0.4	—	—	—	0.4	—	0.4
Distributions	(22.3)	—	(0.5)	—	(22.8)	(24.5)	(47.3)
Balance at June 30, 2017	$ 147.8	$ —	$ 3.8	$ (2.8)	$ 148.8	$ 101.0	$ 249.8

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

See accompanying notes.

CINER 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 Ciner Resources LP (the “Partnership,” “CINR,” “Ciner Resources,” “we,” “us,” or “our”), a publicly traded Delaware limited partnership, and its consolidated subsidiary, Ciner Wyoming LLC (“Ciner Wyoming”), which is in the business of mining trona ore to produce soda ash. The Partnership’s operations consist solely of its investment in Ciner Wyoming. The Partnership was formed in April 2013 by Ciner Wyoming Holding Co. (“Ciner Holdings”), a wholly-owned subsidiary of Ciner Resources Corporation (“Ciner Corp”). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. (“Ciner Enterprises”), which is directly owned by Akkan Enerji ve Madencilik Anonim Şirketi (“Akkan”), which in turn is directly wholly-owned by Turgay Ciner, the Chairman of the Ciner Group, a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. The Partnership owns a controlling interest comprised of 51.0% membership interest in Ciner Wyoming. All our soda ash processed is currently sold to various domestic and international customers including American Natural Soda Ash Corporation (“ANSAC”) and Ciner Ic ve Dis Ticaret Anonim Sirketi (“CIDT”), both of which are affiliates for export sales. 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, 2017 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, 2016 (the “ 2016 Annual Report”). There has been no material change in the significant accounting policies followed by us during the six month period ended June 30, 2017 from those disclosed in the 2016 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 Ciner 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 date 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. The Partnership should apply the guidance in ASU 2014-09 to annual reporting periods beginning after December 15, 2017, including interim reporting periods within that reporting period. The Partnership has completed its initial evaluation of the provisions of this ASU and does not expect our adoption of ASU 2014-09 to materially change the amount or timing of revenues recognized by us, nor expect it to materially affect our financial position. The majority of our revenues generated are recognized upon delivery and transfer of title to the product to our customers. The time at which delivery and transfer of title occurs, for the majority of our contracts with customers, is the point when the product leaves our facility, thereby rendering our performance obligation fulfilled. The FASB issued various amendments to ASU 2014-09, one of which includes allowing entities to elect to account for shipping and handling activities performed after the control of a good has been transferred to the customer as a fulfillment cost versus an obligation of a promised service. The Partnership expects to

make this an accounting policy election upon adoption. We currently include freight costs billed to customers for shipments administered by us in gross sales. The Partnership will adopt this ASU effective January 1, 2018, as permitted by the ASU. During 2017, we will develop our revenue disclosures and enhance our accounting systems, if applicable.

In January 2016, the FASB issued ASU No. 2016-01, Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities (ASU 2016-01). The standard amends certain aspects of recognition, measurement, presentation, and disclosure of financial assets and liabilities. ASU 2016-01 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2017. The Partnership is currently evaluating the potential impact the adoption of ASU No. 2016-01 will have on our unaudited condensed consolidated financial statements, as well as available transition methods.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The update amends existing standards for accounting for leases by lessees, with accounting for leases by lessors remaining largely unchanged from current guidance. The update requires that lessees recognize a lease liability and a right of use asset for all leases (with the exception of short-term leases) at the commencement date of the lease and disclose key information about leasing arrangements. The update is effective for interim and annual periods beginning after December 15, 2018 and must be adopted using a modified retrospective transition. The ASU No. 2016-02 provides for certain practical expedients and early adoption is permitted. The Partnership is evaluating the potential impact the adoption of ASU No. 2016-02 will have on its unaudited condensed consolidated financial statements.

In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which is intended to improve financial reporting by requiring timelier recording of credit losses on loans and other financial instruments held by financial institutions and other organizations. This ASU requires an organization to measure all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. Financial institutions and other organizations will now use forward-looking information to better inform their credit loss estimates. The amendments in this ASU are effective for fiscal years beginning after December 15, 2019, and for interim periods therein. Early application will be permitted for all organizations for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2018. The Partnership is evaluating the effect the standard will have on its unaudited 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 which were all converted on November 14, 2016) is computed by dividing limited partners' interest in net income attributable to Ciner Resources, after deducting the general partner's interest and any incentive distributions, by the weighted average number of outstanding common and subordinated units(which were all converted into common units on November 14, 2016). 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 (which were all converted into common units on November 14, 2016), 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. Potentially dilutive and anti-dilutive units outstanding were immaterial for both the three and six months ended June 30, 2017 and 2016 .

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

(In millions, except per unit data)	Three Months Ended June 30, 2017	Three Months Ended June 30, 2016	Six Months Ended June 30, 2017	Six Months Ended June 30, 2016
Numerator:				
Net income attributable to Ciner Resources LP	$ 8.2	$ 10.4	$ 19.1	$ 20.5
Less: General partner's interest in net income	0.2	0.2	0.4	0.4
Total limited partners' interest in net income	$ 8.0	$ 10.2	$ 18.7	$ 20.1
Denominator:				
Weighted average limited parter units outstanding:				
Common - Public and Ciner Holdings (basic and diluted)	19.7	9.8	19.7	9.8
Subordinated - Ciner Holdings (basic and diluted)	—	9.8	—	9.8
Weighted average limited partner units outstanding	19.7	19.6	19.7	19.6
Net income per limited partner units:				
Common - Public and Ciner Holdings (basic and diluted)	$ 0.41	$ 0.52	$ 0.95	$ 1.03
Subordinated - Ciner Holdings (basic and diluted)	$ —	$ 0.52	$ —	$ 1.02
Net income per limited partner units (basic and diluted)	$ 0.41	$ 0.52	$ 0.95	$ 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, 2017	Three Months Ended June 30, 2016	Six Months Ended June 30, 2017	Six Months Ended June 30, 2016
Net income attributable to common unitholders:				
Distributions [1]	$ 11.2	$ 5.6	$ 22.3	$ 11.2
Distributions in excess of net income	(3.2)	(0.5)	(3.6)	(1.1)
Common unitholders' interest in net income	$ 8.0	$ 5.1	$ 18.7	$ 10.1
Net income attributable to subordinated unitholders:				
Distributions [1]	$ —	$ 5.5	$ —	$ 11.0
Distributions in excess of net income	—	(0.4)	—	(1.0)
Subordinated unitholders' interest in net income	$ —	$ 5.1	$ —	$ 10.0
[1] Distributions declared per unit for the period	$ 0.5670	$ 0.5670	$1.134	$ 1.131

Quarterly Distribution

On July 28, 2017 , the Partnership declared its second quarter 2017 quarterly cash distribution of $0.5670 per unit. The quarterly cash distribution is payable on August 21, 2017 to unitholders of record on August 7, 2017 .

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.

Conversion of Subordination Units

Upon payment of the quarterly distribution for the third quarter of 2016, the conditions for conversion of the Partnership's subordinated units were satisfied. Accordingly, effective on November 14, 2016, the Partnership's 9,775,500 subordinated units converted into common units on a one -for-one basis.

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, 2017**	**December 31, 2016**
Raw materials	$ 9.3	$ 7.7
Finished goods	3.6	5.8
Stores inventory	5.9	5.5
Total	$ 18.8	$ 19.0

4. DEBT

Long-term debt consisted of the following:

(In millions)	As of June 30, 2017	As of December 31, 2016
Variable Rate Demand Revenue Bonds, principal due October 1, 2018, interest payable monthly, bearing an interest rate of 1.08% at June 30, 2017 and 0.87% December 31, 2016	$ 11.4	$ 11.4
Variable Rate Demand Revenue Bonds, principal due August 1, 2017, interest payable monthly, bearing an interest rate of 1.08% at June 30, 2017 and 0.87% December 31, 2016	8.6	8.6
Ciner Wyoming credit facility, unsecured principal expiring on July 18, 2018, variable interest rate was a weighted average of 2.68% at June 30, 2017 and 2.36% at December 31, 2016	109.0	78.0
Total debt	129.0	98.0
Current portion of long-term debt	8.6	8.6
Total long-term debt	$ 120.4	$ 89.4

Aggregate maturities required on long-term debt at June 30, 2017 are due in future years as follows:

(In millions)	Amount
2017	$ 8.6
2018	120.4
Total	$ 129.0

5. OTHER NON-CURRENT LIABILITIES

Other non-current liabilities consisted of the following:

(In millions)	As of June 30, 2017	As of December 31, 2016
Reclamation reserve	$ 5.7	$ 5.5
Derivative instruments and hedges, fair value liabilities	4.5	3.4
Other	—	0.1
Total	$ 10.2	$ 9.0

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

(In millions)	For the period ended June 30, 2017	For the period ended December 31, 2016
Beginning reclamation reserve balance	$ 5.5	$ 4.5
Accretion expense	0.2	0.2
Reclamation adjustments (1)	—	0.8
Ending reclamation reserve balance	$ 5.7	$ 5.5

(1) The reclamation adjustments for the period ended December 31, 2016 includes an asset retirement obligation layer of approximately $1.0 million as a result of the increase in the self-bond estimate. See Note 9 "Commitments and Contingencies" for additional information on our reclamation reserve.

6. EMPLOYEE COMPENSATION

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

Retirement Plans - Benefits provided under the pension plan for salaried employees and pension plan for hourly employees (collectively, the "Retirement Plans") 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. The 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 the Retirement Plan's net periodic pension costs for both the three

months ended June 30, 2017 and 2016 were $0.5 million , respectively, and $0.9 million and $1.1 million for the six months ended June 30, 2017 and 2016 , respectively. The decrease in pension costs during the six months ended June 30, 2017 of $0.2 million was driven by improved discount rates.

Savings Plan - The 401(k) retirement plan (the "401(k) 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 to the 401(k) Plan for the three months ended June 30, 2017 and 2016 , were $0.4 million and $0.4 million , respectively, and $2.5 million and $0.8 million for the six months ended June 30, 2017 and 2016 , respectively. The increase during the six months ended ended June 30, 2017 was primarily due to the incremental contributions that were not made in the prior year's comparative period due the the acquisition of the Partnership's parent company and the accelerated payouts in 2015. See our 2016 Annual Report for further discussion on the acquisition of the Partnership's parent company.

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

The postretirement benefits are accounted for on an accrual basis over an employee's period of service. The postretirement plan, excluding pensions, are not funded, and Ciner Corp has the right to modify or terminate the plan. The post-retirement benefits had a benefits obligation of $11.6 million and $20.6 million at June 30, 2017 and December 31, 2016 , respectively. The decrease in the obligation as of June 30, 2017 as compared to December 31, 2016 is due to the Partnership amending its postretirement benefit plan to increase eligibility requirements at which participants may begin receiving benefits, implemented a subsidy rather than a premium for the benefit plan, and eliminating plan eligibility for individuals hired after December 31, 2016 .

The Partnership's allocated portion of postretirement (benefit) costs for the three months ended June 30, 2017 and 2016 , were $(0.9) million and $0.3 million , respectively, and $(1.5) million and $0.7 million for the six months ended June 30, 2017 and 2016 , respectively. The postretirement benefit for the Partnership in 2017 is due to the aforementioned changes made to the postretirement benefit plans during 2017.

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 2016 Annual Report.

All employees, officers, consultants and non-employee directors of us and our parents and subsidiaries are eligible to be selected to participate in the Ciner Resource Partners LLC 2013 Long-Term Incentive Plan (the "Plan" or "LTIP"). As of June 30, 2017 , subject to further adjustment as provided in the Plan, a total of 0.7 million 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, those forfeited units will again be available for awards under the Plan. In January 2017, the Company adopted ASU No. 2016-09 which permits us to recognize forfeitures as incurred. Consequently, no estimated forfeiture rate was applied to the awards during the three and six months ended June 30, 2017 .

Non-employee Director Awards

During the six months ended June 30, 2017 , a total of 7,887 common units were granted and fully vested to non-employee directors, and 7,251 were grants during the six months ended June 30, 2016 . The grant date average fair value per unit of these awards was $28.44 and $26.24 for the six months ended June 30, 2017 and 2016 , respectively. The total fair value of these awards were approximately $0.2 million and $0.2 million during the six months ended June 30, 2017 and 2016 , respectively.

Time Restricted Unit Awards

We grant restricted unit awards in the form of common units to certain employees 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.

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

	Six Months Ended June 30, 2017		Six Months Ended June 30, 2016	
(Units in whole numbers)	**Number of Units**	**Grant-Date Average Fair Value per Unit (1)**	**Number of Units**	**Grant-Date Average Fair Value per Unit (1)**
Unvested at the beginning of period	39,170	$ 22.50	—	$ —
Granted	77,839	28.46	39,170	22.50
Vested	(13,055)	22.50	—	—
Forfeited	(6,583)	22.13	—	—
Unvested at the end of the period	97,371	$ 27.29	39,170	$ 22.50

[1] Determined by dividing the aggregate grant date fair value of awards by the number of units.

Total Return Performance Unit Awards

We grant TR Performance Unit Awards to certain employees. 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.

We utilized a Monte Carlo simulation model to estimate the grant date fair value of TR Performance Unit A wards, with market conditions, granted to employees. These type of awards require 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, 2017		Six Months Ended June 30, 2016	
(Units in whole numbers)	**Number of Units**	**Grant-Date Average Fair Value per Unit (1)**	**Number of Units**	**Grant-Date Average Fair Value per Unit (1)**
Unvested at the beginning of period	5,787	$ 43.93	—	$ —
Granted	43,512	43.14	—	—
Vested	—	—	—	—
Forfeited	(1,021)	43.93	—	—
Unvested at the end of the period	48,278	$ 43.22	—	$ —

[1] Determined by dividing the aggregate grant date fair value of awards by the number of units.

Unrecognized Compensation Expense

A summary of the Partnership's unrecognized compensation expense for its unvested 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, 2017		Six Months Ended June 30, 2016	
	Unrecognized Compensation Expense (In millions)	**Weighted Average to be Recognized (In years)**	**Unrecognized Compensation Expense (In millions)**	**Weighted Average to be Recognized (In years)**
Time-based units	$ 2.4	2.51	$ 0.7	2.11
Performance-based units	1.0	2.39	—	N/A
Total	$ 3.4		$ 0.7	

8. ACCUMULATED OTHER COMPREHENSIVE LOSS

Accumulated Other Comprehensive loss

Accumulated other comprehensive loss, attributable to Ciner Resources, includes unrealized gains and losses on derivative financial instruments. Amounts recorded in accumulated other comprehensive loss as of June 30, 2017 and December 31, 2016 , and changes within the period, consisted of the following:

(In millions)	Gains and Losses on Cash Flow Hedges
Balance at December 31, 2016	$ (1.6)
Other comprehensive loss before reclassification	(1.5)
Amounts reclassified from accumulated other comprehensive loss	0.3
Net current period other comprehensive loss	(1.2)
Balance at June 30, 2017	$ (2.8)

Other Comprehensive Loss

Other comprehensive income/(loss), including the 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)	2017	2016	2017	2016
Unrealized loss on derivatives:				
Mark to market adjustment on interest rate swap contracts	$ —	$ (0.1)	$ 0.2	$ (0.6)
Mark to market adjustment on natural gas forward contracts	(0.1)	1.4	(2.6)	1.0
Mark to market adjustment on foreign exchange forward contracts	—	0.2	—	—
Loss on derivative financial instruments	$ (0.1)	$ 1.5	$ (2.4)	$ 0.4

Reclassifications for the period

The components of other comprehensive loss, attributable to Ciner Resources, that have been reclassified consisted of the following:

	Three Months Ended June 30,		Six Months Ended June 30,		Affected Line Items on the Unaudited Condensed Consolidated Statements of Operations and Comprehensive Income
(In millions)	2017	2016	2017	2016	
Details about other comprehensive loss components:					
Gains and losses on cash flow hedges:					
Interest rate swap contracts	$ —	$ 0.1	$ 0.1	$ 0.2	Interest expense
Natural gas forward contracts	0.1	0.2	0.2	0.4	Cost of products sold
Total reclassifications for the period	$ 0.1	$ 0.3	$ 0.3	$ 0.6	

9. COMMITMENTS AND CONTINGENCIES

From time to time we are party to various claims and legal proceedings related to our business. Although the outcome of these proceedings cannot be predicted with certainty, management does not currently expect any of the legal proceedings we are involved in to have a material effect on our business, financial condition and results of operations. 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.

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. The amount of the bond was $38.2 million as of both June 30, 2017 and December 31, 2016 , 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.

Ciner Wyoming’s revenue bonds require it to maintain stand-by letters of credit totaling $20.3 million as of June 30, 2017 .

10. AGREEMENTS AND TRANSACTIONS WITH AFFILIATES

Ciner Corp is the exclusive sales agent for the Partnership and through its membership in ANSAC, Ciner Corp 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 Ciner Corp are charged directly to the Partnership. Selling, general and administrative expenses also include amounts charged to the Partnership by its affiliates principally consisting of salaries, benefits, office supplies, professional fees, travel, rent and other costs of certain assets used by the Partnership. On October 23, 2015 the Partnership entered into a Services Agreement (the “Services Agreement”), among the Partnership, our general partner and Ciner Corp. Pursuant to the Services Agreement, Ciner Corp has agreed to provide the Partnership with certain corporate, selling, marketing, and general and administrative services, in return for which the Partnership has agreed to pay Ciner Corp an annual management fee and reimburse Ciner Corp for certain third-party costs incurred in connection with providing such services. In addition, under the joint venture agreement governing Ciner Wyoming, Ciner Wyoming reimburses us for employees who operate our assets and for support provided to Ciner Wyoming. In November 2016, Ciner Corp, on behalf of Ciner Wyoming, entered into a soda ash sales agreement with CIDT, an affiliate of Ciner Group, that sells soda ash to markets not served by ANSAC. The terms of our sales agreement with CIDT are similar to our agreements with other international customers. The receivables associated with these sales are recorded in the accounts receivable—affiliates line item on the unaudited consolidated balance sheets. CIDT is ultimately owned and controlled by the Ciner Group. Transactions with our affiliates 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 affiliates for each period presented were as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	2017	2016	2017	2016
Ciner Corp	$ 3.5	$ 3.5	$ 7.2	$ 7.4
ANSAC [(1)]	0.6	1.1	0.9	1.8
Total selling, general and administrative expenses - Affiliates	$ 4.1	$ 4.6	$ 8.1	$ 9.2

[(1)] ANSAC allocates its expenses to its 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, 2017 and 2016 , these costs were $5.0 million and $0.3 million , respectively, and $13.6 million and $0.8 million for the six months ended June 30, 2017 and 2016 , respectively. The increase in logistics services charged by ANSAC was largely due to an increase in non-ANSAC international sales, primarily sales to CIDT, during the six months ended June 30, 2017 compared to 2016 . When we elect to use ANSAC to provide logistic services for our other non-ANSAC international sales, ANSAC separately and directly charges the Partnership for such services.

Net sales to affiliates were as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	2017	2016	2017	2016
ANSAC	$ 51.7	$ 66.1	$ 92.9	$ 129.5
CIDT	19.9	—	56.2	—
Other	—	2.6	—	5.7
Total	$ 71.6	$ 68.7	$ 149.1	$ 135.2

The Partnership had accounts receivable from affiliates and due to affiliates as follows:

	As of			
	June 30, 2017	December 31, 2016	June 30, 2017	December 31, 2016
(In millions)	Accounts receivable from affiliates		Due to affiliates	
ANSAC	$ 39.4	$ 46.5	$ 1.8	$ —
CIDT	43.1	9.0	—	—
Ciner Corp	5.9	3.9	1.9	1.7
Ciner Resources Europe NV	—	2.2	0.6	—
Other	—	—	—	2.5
Total	$ 88.4	$ 61.6	$ 4.3	$ 4.2

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)	**2017**	**2016**	**2017**	**2016**
Domestic	$ 48.1	$ 48.0	$ 97.2	$ 95.9
International				
ANSAC	51.7	66.1	92.9	129.5
CIDT	19.9	—	56.2	—
Other	—	2.6	—	5.7
Total international	71.6	68.7	149.1	135.2
Total net sales	$ 119.7	$ 116.7	$ 246.3	$ 231.1

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 and long-term debt. The carrying amounts of cash and cash equivalents, accounts receivable and accounts payable 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, designated 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 will mature on July 18, 2018, the maturity date of the long-term debt under the Ciner Wyoming credit facility. These contracts had an aggregate notional value of $71.0 million and $72.0 million at June 30, 2017 and December 31, 2016 , respectively.

We enter into natural gas forward contracts, designated as cash flow hedges, to mitigate volatility in the price of natural gas related to a portion of the natural gas we consume. These contracts generally have various maturities through 2022 . These contracts had an aggregate notional value of $36.7 million and $31.0 million at June 30, 2017 and December 31, 2016 , respectively.

The following table presents the fair value of derivative assets and liability derivatives and the respective locations on our unaudited condensed consolidated balance sheets as of June 30, 2017 and December 31, 2016 :

	Assets				Liabilities			
	June 30, 2017		December 31, 2016		June 30, 2017		December 31, 2016	
(In millions)	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
Derivatives designated as hedges:								
Interest rate swap contracts - current		$ —		$ —	Accrued Expenses	$ 0.2	Accrued Expenses	$ 0.4
Natural gas forward contracts - current	Other current assets	—	Other current assets	0.6	Accrued Expenses	1.0	Accrued Expenses	—
Natural gas forward contracts - non-current		—		—	Other non-current liabilities	4.5	Other non-current liabilities	3.4
Total derivatives designated as hedging instruments		$ —		$ 0.6		$ 5.7		$ 3.8

Financial Assets and Liabilities not Measured at Fair Value

The carrying value of our long-term debt materially reflects the fair value of our long-term debt as its key terms are similar to indebtedness with similar amounts, durations and credit risks. See Note 4 “Debt” for additional information on our debt arrangements.

13. SUBSEQUENT EVENTS

On July 28, 2017 , the members of the Board of Managers of Ciner Wyoming LLC, approved a cash distribution to the members of Ciner Wyoming in the aggregate amount of $25.0 million . This distribution is payable on August 21, 2017 .

On July 28, 2017 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter of 2017 of $0.5670 per unit will be paid on August 21, 2017 to unitholders of record on August 7, 2017 .

On August 1, 2017, Ciner Wyoming entered into a Credit Agreement (the “Ciner Wyoming Credit Facility”). The new facility consists of a $225.0 million senior unsecured revolving credit facility with a maturity date of July 2022. Loans under the Ciner Wyoming Credit Facility bear interest at Ciner 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 or (iii) one-month LIBOR plus 1.0% , in each case, plus an applicable margin; or a LIBOR Rate plus an applicable margin. The Ciner Wyoming Credit Facility replaces the former Credit Facility (the “Former Ciner Wyoming Credit Facility”), dated as of July 18, 2013, by and among Ciner Wyoming, which was terminated on August 1, 2017 upon entry into the new Ciner Wyoming Credit Facility.

In addition, on August 1, 2017, the Partnership entered into a new Credit Agreement (the “Revolving Credit Facility”). The new facility consists of a $10.0 million senior secured revolving credit facility with a maturity date of July 2022. 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 or (iii) one-month LIBOR plus 1.0% , in each case, plus an applicable margin; or a LIBOR Rate plus an applicable margin. The Revolving Credit Facility replaces the former Credit Facility (the “Former Revolving Credit Facility”), dated as of July 18, 2013, by and among the Partnership and a syndicate of lenders, which was terminated on August 1, 2017 upon entry into the Revolving Credit Facility.

On August 1, 2017 the Partnership fully extinguished, through a draw on the Ciner Wyoming Credit Facility, the $8.6 million 2017 Variable Rate Demand Revenue Bonds due on that day. The Bonds were paid in full, including all accrued interest and without penalties.

On August 4, 2017, Scott Humphrey was appointed as the Partnership's chief financial officer. Prior to his appointment, Mr. Humphrey has served as the Partnership's Director of Finance and Treasurer since 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, and Ciner Ic v Dis Ticaret Anonim, Sirketi, or CIDT;
- 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, including, but not limited to, advantageous foreign exchange rates utilized by our foreign competitors in the sale of soda ash;
- 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 related to our internal control over financial reporting and our disclosure controls and procedures;
- risks relating to our relationships with Ciner Enterprises or its affiliates (including, but not limited to, Ciner Group in Turkey);
- control of our general partner by Ciner Enterprises or its affiliates (including, but not limited to, Ciner Group in Turkey);
- the conflicts of interest faced by our senior management team, which operates both us and our general partner and are employed by Ciner Corp 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

References in this Quarterly Report on Form 10-Q (“Report”) to the “Partnership,” “CINR,” “Ciner Resources,” “we,” “our,” “us,” or like terms refer to Ciner Resources LP and its subsidiary. References to “Ciner Wyoming” refer to Ciner Wyoming LLC, the consolidated subsidiary of the Partnership. References to “our general partner” or “Ciner GP” refer to Ciner Resource Partners LLC, the general partner of Ciner Resources LP and a direct wholly-owned subsidiary of Ciner Wyoming Holding Co. (“Ciner Holdings”), which is a direct wholly-owned subsidiary of Ciner Resources Corporation (“Ciner Corp”). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. (“Ciner Enterprises”), which is directly owned by Akkan Enerji ve Madencilik Anonim Şirketi (“Akkan”), which in turn is directly wholly-owned by Turgay Ciner, the Chairman of the Ciner Group (“Ciner Group”), a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. All our soda ash processed is currently sold to various domestic and international customers including American Natural Soda Ash Corporation (“ANSAC”) and Ciner Ic ve Dis Ticaret Anonim Sirketi (“CIDT”), both of which are affiliates for export sales.

Overview

We are a Delaware limited partnership formed by Ciner Holdings to own a 51.0% membership interest in, and to operate the trona ore mining and soda ash production business of, Ciner Wyoming. Ciner 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 Ciner 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 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 continued to grow, although the rate of growth has slowed recently due to sluggish economic growth in emerging markets. We expect that future global economic growth will positively influence global demand, which will likely result in increased exports, primarily from the United States, Turkey and to a limited extent, from China, the largest suppliers of soda ash to international markets.

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 impacts to 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. However, we expect to continue to hedge a portion of our forecasted natural gas purchases to mitigate volatility.

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 1.45: 1.0 and 1.48: 1.0 for the three and six months ended June 30, 2017 , respectively, and 1.46: 1.0 and 1.48: 1.0 for the three and six months ended June 30, 2016 .

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. Delivered costs to most domestic customers and ANSAC primarily consists of rail freight services. Some domestic customers may elect to arrange their own freight and logistic services. Delivered costs to non-ANSAC international customers primarily consists of both rail freight services to the port of embarkation and the additional ocean freight to the port of disembarkation.

Union Pacific is our largest provider of domestic rail freight services and accounted for 83.7% of our total freight costs during the three months ended June 30, 2017 and 2016 , respectively, and 75.4% and 83.6% of our total freight costs during the six months ended June 30, 2017 and 2016 , respectively. The decline in the percentage of freight that is related to Union Pacific is due to the increase in international freight services. 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 in the future.

Net 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, Ciner Corp. 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.

In November 2016, Ciner Corp, on behalf of Ciner Wyoming, entered into a soda ash sales agreement with Ciner Ic ve Dis Ticaret Anonim Sirketi ("CIDT") to sell soda ash to markets not served by ANSAC. Sales to CIDT include the cost of rail freight to the port of embarkation and the additional ocean freight to the port of disembarkation.

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.

Employee Compensation. See Part I, Item 1. Financial Statements - Note 6 , "Employee Compensation" for information on the various plans.

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. The monthly Henry Hub natural gas settlement prices, over the past five years, have ranged between $1.73 and $6.00 per MMBtu. The average monthly Henry Hub natural gas settlement prices as of June 30, 2017 and 2016 were $2.98 and $2.59 per MMBtu, respectively. In order to mitigate the risk of gas price fluctuations, we hedge a portion of our forecasted natural gas purchases by entering into physical or financial gas hedges generally ranging between 20% and 80% of our expected monthly gas requirements, on a sliding scale, for approximately the next five years.

Royalties. We pay royalties to the State of Wyoming, the U.S. Bureau of Land Management and Rock Springs Royalty Company ("Rock Springs"), an affiliate of Anadarko Petroleum, which are calculated based upon a percentage of the quantity or gross value of soda ash and related products at a certain stage in the mining process, or a certain sum per each ton of such products. These royalty payments are typically subject to a minimum domestic production volume from our Green River Basin facility, although we are obligated to pay minimum royalties or annual rentals to our lessors and licensor regardless of actual sales. 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.

The royalty rates we pay to our lessors and licensor may change upon our renewal of such leases and license. Under our license with Rock Springs, the applicable royalty rate may vary based on a most favored nation clause in the license. The applicable royalty rate in the license may be adjusted if we pay a higher royalty rate to certain other mineral rights owners in Sweetwater County, Wyoming. The extent to which Rock Springs may increase the applicable royalty rate is currently the subject of litigation in Wyoming. Any increase in the royalty rates we are required to pay to our lessors and licensor, or any failure by us to renew any of our leases and license, could have a material adverse impact on our results of operations, financial condition or liquidity, and, therefore, may affect our ability to distribute cash to unitholders. See Part II, Item 1. "Legal Proceedings" for additional information.

Selling, general and administrative expenses

Selling, general and administrative expenses incurred by our 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. On October 23, 2015, the Partnership entered into a Services Agreement (the "Services Agreement"), among the Partnership, our general partner and Ciner Corp. Pursuant to the Services Agreement, Ciner Corp has agreed to provide the Partnership with certain corporate, selling, marketing, and general and administrative services, in return for which the Partnership has agreed to pay Ciner Corp an annual management fee, subject to quarterly adjustments, and reimburse Ciner Corp for certain third-party costs incurred in connection with providing such services. In addition, under the joint venture agreement governing Ciner Wyoming, Ciner Wyoming reimburses us for employees who operate our assets and for support provided to Ciner Wyoming.

Second Quarter 2017 Financial Highlights:

- Net sales of $119.7 million increased 2.6% over the prior-year second quarter; year-to-date net sales of $246.3 million increased 6.6% over the prior-year.
- Net income of $17.5 million decreased 19.7% over the prior-year second quarter; year-to-date net income of $39.9 million decreased 7.0% over the prior-year.
- Adjusted EBITDA of $25.6 million decreased 12.9% over the prior-year second quarter; year-to-date adjusted EBITDA of $56.0 million decreased 2.8% over the prior-year.

- Earnings per unit of $0.410 for the quarter decreased 21.2% over the prior-year second quarter of $0.520 ; year-to-date of $0.950 decreased 7.8% over the prior-year
- Quarterly distribution declared per unit of $0.567 remained flat compared to the prior-year second quarter as well as first quarter of 2017.
- Net cash provided by operating activities of $14.9 million decreased 49.1% over prior-year second quarter; year-to-date net cash provided by operating activities of $25.7 million decreased by 61.1% over the prior-year.
- Distributable cash flow of $10.8 million decreased 18.8% over the prior-year second quarter. The distribution coverage ratio was 0.94 and 1.17 for the three months ended June 30, 2017 and 2016 , respectively; and 1.06 and 1.14 for the six months ended June 30, 2017 and 2016 .

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, 2017 and 2016 :

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions; except for operating and other data section)	**2017**	**2016**	**2017**	**2016**
Net sales:				
Sales—affiliates	$ 71.6	$ 68.7	$ 149.1	$ 135.2
Sales—others	48.1	48.0	97.2	95.9
Net sales	$ 119.7	$ 116.7	$ 246.3	$ 231.1
Operating costs and expenses:				
Cost of products sold	89.0	81.7	180.4	161.9
Depreciation, depletion and amortization expense	6.5	6.4	13.2	12.6
Selling, general and administrative expenses—affiliates	4.1	4.6	8.1	9.2
Selling, general and administrative expenses—others	1.7	1.4	2.8	2.6
Total operating costs and expenses	101.3	94.1	204.5	186.3
Operating income	18.4	22.6	41.8	44.8
Total other expense, net	(0.9)	(0.8)	(1.9)	(1.9)
Net income	17.5	21.8	39.9	42.9
Net income attributable to non-controlling interest	9.3	11.4	20.8	22.4
Net income attributable to Ciner Resources LP	$ 8.2	$ 10.4	$ 19.1	$ 20.5
Operating and Other Data:				
Trona ore consumed (thousands of short tons)	933.2	973.1	1,917.1	1,974.5
Ore to ash ratio [(1)]	1.45: 1.0	1.46: 1.0	1.48: 1.0	1.48: 1.0
Soda ash volume produced (thousands of short tons)	643.0	668.7	1,294.5	1,331.0
Soda ash volume sold (thousands of short tons)	651.3	676.6	1,322.1	1,336.7
Adjusted EBITDA [(2)]	$ 25.6	$ 29.4	$ 56.0	$ 57.6

(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. In general, a lower ore to ash ratio results in lower costs and improved efficiency.

(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.

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.

(Dollars in millions)	Three Months Ended June 30,		Six Months Ended June 30,		Percent Increase/(Decrease)	
	2017	2016	2017	2016	QTD	YTD
Net sales:						
Domestic	$ 48.1	$ 48.0	$ 97.2	$ 95.9	0.2%	1.4%
International	71.6	68.7	149.1	135.2	4.2%	10.3%
Total net sales	$ 119.7	$ 116.7	$ 246.3	$ 231.1	2.6%	6.6%
Sales volumes (thousands of short tons):						
Domestic	216.5	221.1	442.2	442.6	(2.1)%	(0.1)%
International	434.8	455.5	879.9	894.1	(4.5)%	(1.6)%
Total soda ash volume sold	651.3	676.6	1,322.1	1,336.7	(3.7)%	(1.1)%
Average sales price (per short ton): [1]						
Domestic	$ 222.17	$ 217.00	$ 219.81	$ 216.67	2.4%	1.4%
International	$ 164.67	$ 150.87	$ 169.45	$ 151.19	9.1%	12.1%
Average	$ 183.79	$ 172.48	$ 186.29	$ 172.87	6.6%	7.8%
Percent of net sales:						
Domestic sales	40.2%	41.1%	39.5%	41.5%	(2.2)%	(4.8)%
International sales	59.8%	58.9%	60.5%	58.5%	1.5%	3.4%
Total percent of net sales	100.0%	100.0%	100.0%	100.0%		

[1] Average sales price per short ton is computed as net sales divided by volumes sold.

Three Months Ended June 30, 2017 compared to Three Months Ended June 30, 2016

Consolidated Results

Net sales . Net sales increased by 2.6% to $119.7 million for the three months ended June 30, 2017 from $116.7 million for the three months ended June 30, 2016 , driven by an increase in total average sales price of 6.6% , partially offset by a decrease in soda ash volumes sold of 3.7% . The increased international average sales price reflects the increase in freight costs driven by higher non-ANSAC export sales volume. The decrease in sales volumes are primarily due to lower production output compared to the prior period.

Cost of products sold. Cost of products sold, including depreciation, depletion and amortization expense, increased by 8.4% to $95.5 million for the three months ended June 30, 2017 from $88.1 million for the three months ended June 30, 2016 , primarily due to an increase in freight costs of 27.6% to $36.1 million for three months ended June 30, 2017 , compared to $28.3 million for the three months ended June 30, 2016 . The increase in freight costs was driven by higher non-ANSAC export sales volumes. In the three months ended June 30, 2016 , international sales primarily consisted of transactions to ANSAC. During the three months ended June 30, 2017 we also had higher maintenance expense that was partially offset by lower employee benefit costs, primarily resulting from changes to our postretirement plan.

Selling, general and administrative expenses. Our selling, general and administrative expenses decreased 3.3% to $5.8 million for the three months ended June 30, 2017 , compared to $6.0 million for the three months ended June 30, 2016 . The reduction was primarily driven by lower selling and administrative fees relating to our affiliate, ANSAC, partially offset by higher professional services fees.

Operating income. As a result of the foregoing and primarily the lower sales volumes in 2017, operating income decreased by 18.6% to $18.4 million for the three months ended June 30, 2017 , compared to $22.6 million for the three months ended June 30, 2016 .

Net income. As a result of the foregoing, net income decreased by 19.7% to $17.5 million for the three months ended June 30, 2017 , compared to $21.8 million for the three months ended June 30, 2016 .

Six Months Ended June 30, 2017 compared to Six Months Ended June 30, 2016

Consolidated Results

Net sales . Net sales increased by 6.6% to $246.3 million for the six months ended June 30, 2017 from $231.1 million for the six months ended June 30, 2016 , driven by increase in total average sales price of 7.8% , partially offset by a decrease in soda ash volumes sold of 1.1% . The increased international average sales price reflects the increase in freight costs driven by higher non-ANSAC export sales volume. The decrease in sales volumes are primarily due to lower production output compared to the prior period.

Cost of products sold. Cost of products sold, including depreciation, depletion and amortization expense, increased by 10.9% to $193.6 million for the six months ended June 30, 2017 from $174.5 million for the six months ended June 30, 2016 , primarily due to an increase in freight costs of 32.5% to $75.9 million for the six months ended June 30, 2017 , compared to $57.3 million for the six months ended June 30, 2016 . The increase in freight costs was driven by higher non-ANSAC export sales volumes. In the six months ended June 30, 2016 , international sales primarily consisted of transactions to ANSAC. During the six months ended June 30, 2017 we also had higher maintenance expense that was partially offset by lower employee benefit costs, primarily resulting from changes to our postretirement plan.

Selling, general and administrative expenses. Our selling, general and administrative expenses decreased 7.6% to $10.9 million for the six months ended June 30, 2017 , compared to $11.8 million for the six months ended June 30, 2016 . The decrease was primarily driven by lower selling and administrative fees relating to our affiliate, ANSAC, partially offset by higher professional services fees.

Operating income. As a result of the foregoing and primarily the lower sales volumes in 2017, operating income decreased by 6.7% to $41.8 million for the six months ended June 30, 2017 , compared to $44.8 million for the six months ended June 30, 2016 .

Net income. As a result of the foregoing, net income decreased by 7.0% to $39.9 million for the six months ended June 30, 2017 , compared to $42.9 million for the six months ended June 30, 2016 .

Liquidity and Capital Resources

Sources of liquidity include cash generated from operations and borrowings under credit facilities 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;
- Approximately $60.7 million ($190.0 million , less $109.0 million outstanding and less standby letters of credit of $20.3 million), is available for borrowing and undrawn under the Former Ciner Wyoming Credit Facility as of June 30, 2017 (which was replaced on August 1, 2017 with the Ciner Wyoming Credit Facility (as defined in "Debt" below)), subject to availability; During the six months ended June 30, 2017 , we had repayments on the Former Ciner Wyoming Credit Facility of $14.0 million , offset by borrowings of $45.0 million ; and
- $10.0 million available for borrowing under the Former Revolving Credit Facility as of June 30, 2017 (which was replaced on August 1, 2017 with the Revolving Credit Facility (as defined in "Debt" below)), subject to availability.

We expect our ongoing working capital and capital expenditures to be funded by cash generated from operations and borrowings under the Ciner 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 Ciner 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 28, 2017 the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter of 2017 of $0.5670 per unit will be paid on August 21, 2017 to unitholders of record on August 7, 2017 . See Part I, Item 1, Financial Statements - Note 13 , "Subsequent Events", for more information.

We intend to pay a sustainable quarterly distribution and continue to grow our quarterly distribution to unitholders of record over time, to the extent we have sufficient cash from our operations after establishment of cash reserves and payment of fees and expenses, including payments to our general partner and its affiliates. We do not have a legal obligation to pay this distribution.

Capital Requirements

Working capital is the amount by which current assets exceed current liabilities. 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 volumes, contract terms and market prices of soda ash in the normal course of our business. 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 Ciner 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. As of June 30, 2017 , we had a working capital surplus of $105.9 million as compared to a working capital surplus of $80.5 million as of December 31, 2016 .

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:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	**2017**	**2016**	**2017**	**2016**
Capital Expenditures:				
Maintenance	$ 2.3	$ 1.8	$ 5.0	$ 2.8
Expansion	4.7	3.2	6.4	7.6
Total	$ 7.0	$ 5.0	$ 11.4	$ 10.4

Cash Flows Discussion

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

	Six Months Ended June 30,		
(In millions)	**2017**	**2016**	**Percent Increase/(Decrease)**
Cash provided by (used in):			
Operating activities	$ 25.7	$ 66.1	(61.1)%
Investing activities	(13.3)	(11.2)	18.8 %
Financing activities	(16.3)	(58.5)	(72.1)%

Operating Activities

Our operating activities during the six months ended June 30, 2017 provided cash of $25.7 million , a decrease of 61.1% from the $66.1 million cash provided during the six months ended June 30, 2016 , primarily as a result of the following:

- $28.3 million of working capital used in operating activities during the six months ended June 30, 2017 , compared to $9.8 million of working capital provided by operating activities during the six months ended June 30, 2016 . The increase in working capital used in operating activities during the six months ended June 30, 2017 , was primarily due to higher export sales volumes to affiliates; partially offset by,

- a decrease of 7.0% in net income of $39.9 million during the six months ended June 30, 2017 , compared to $42.9 million for the prior-year.

Investing Activities

We used cash flows of $13.3 million in investing activities during the six months ended June 30, 2017 , compared to $11.2 million during the six months ended June 30, 2016 , for capital projects as described in “Capital Expenditures” above.

Financing Activities

Cash used in financing activities of $16.3 million during the six months ended June 30, 2017 decreased by 72.1% over the prior-year, largely due to the change in net borrowings of long-term debt of $31.0 million during the six months ended June 30, 2017 compared to the $14.0 million in repayments during the six months ended June 30, 2016 , partly offset by, the increase in distributions paid during the six months ended June 30, 2017 of $47.3 million compared to the six months ended June 30, 2016 of $44.5 million .

Borrowings under the Former Ciner Wyoming Credit Facility were at variable interest rates.

	As of and for the quarter ended	
(Dollars in millions)	**June 30, 2017**	
Short-term borrowings from banks:		
Outstanding amount at period ending	$	109.0
Weighted average interest rate at period ending [1]		2.98%
Average daily amount outstanding for the period	$	105.8
Weighted average daily interest rate for the period [1]		2.95%
Maximum month-end amount outstanding during the period	$	111.0

[1] Weighted average interest rates set forth in the table above include the impacts of our interest rate swap contracts designated as cash flow hedges. As of June 30, 2017 , the interest rate swap contracts had an aggregate notional value of $71.0 million .

Debt

See Part I, Item 1, Financial Statements - Note 4 , "Debt" for table disclosure of our long-term debt outstanding as of June 30, 2017 and December 31, 2016 , respectively.

Ciner Wyoming Credit Facility

On August 1, 2017, Ciner Wyoming entered into a Credit Agreement (“Ciner Wyoming Credit Facility”) with each of the lenders listed on the respective signature pages thereof and PNC Bank, National Association, as administrative agent, swing line lender and an L/C issuer. The Ciner Wyoming Credit Facility replaces the former Credit Facility, dated as of July 18, 2013, by and among Ciner Wyoming, the lenders party thereto and Bank of America, N.A., as administrative agent, swing line lender and L/C issuer, as amended (the “Former Ciner Wyoming Credit Facility”), which was terminated on August 1, 2017 upon entry into the Ciner Wyoming Credit Facility.

The Ciner Wyoming Credit Facility is a $225.0 million senior unsecured revolving credit facility with a syndicate of lenders, which will mature on the fifth anniversary of the closing date of such credit facility. The Ciner 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 Ciner Wyoming Credit Facility has an accordion feature that allows Ciner Wyoming to increase the available revolving borrowings under the facility by up to an additional $75.0 million, subject to Ciner Wyoming receiving increased commitments from existing lenders or new commitments from new lenders and the satisfaction of certain other conditions. In addition, the Ciner 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. Ciner Wyoming’s obligations under the Ciner Wyoming Credit Facility are unsecured.

The Ciner Wyoming Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) Ciner 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 Ciner Wyoming;
- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

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

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

Under the Ciner Wyoming Credit Facility, a change of control is triggered if Ciner Resources Corporation 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 the General Partner (or any entity that performs the functions of the Partnership's general partner). In addition, a change of control would be triggered if the Partnership ceases to own at least 50.1% of the economic interests in Ciner Wyoming or cease to have the ability to elect a majority of the members of Ciner Wyoming's board of managers. Loans under the Ciner Wyoming Credit Facility bear interest at Ciner 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 or (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 Ciner Wyoming Credit Facility is subject to an unused line fee ranging from 0.225% to 0.300% per annum based on Ciner Wyoming's then current consolidated leverage ratio.

Former Ciner Wyoming Credit Facility

At June 30, 2017, Ciner Wyoming had a $190.0 million senior unsecured revolving credit facility, as amended on October 30, 2014 and May 25, 2016 (as amended, the "Former Ciner Wyoming Credit Facility"), with a syndicate of lenders, which would mature in July 2018. The Former Ciner 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 Former Ciner Wyoming Credit Facility has an accordion feature that allows Ciner Wyoming to increase the available revolving borrowings under the facility by up to an additional $75.0 million, subject to Ciner Wyoming receiving increased commitments from existing lenders or new commitments from new lenders and the satisfaction of certain other conditions. In addition, the Former Ciner 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. Ciner Wyoming's obligations under the Former Ciner Wyoming Credit Facility are unsecured.

The Former Ciner Wyoming Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) Ciner 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 Ciner Wyoming;
- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

The Former Ciner Wyoming Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the Ciner Wyoming Credit Facility) of not more than 3.00 to 1.00 and a consolidated fixed charge coverage ratio (as defined in the Former Ciner Wyoming Credit Facility) of not less than 1.00 to 1.00. The Former Ciner Wyoming Credit Facility also requires that consolidated capital expenditures, as defined in the Former Ciner Wyoming Credit Facility, not exceed $50 million in any fiscal year.

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

the Former Ciner Wyoming Credit Facility and may declare any outstanding principal of the Former Ciner Wyoming Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the Former Ciner Wyoming Credit Facility, a change of control is triggered if Ciner Corp 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 Ciner 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 Ciner Wyoming or cease to have the ability to elect a majority of the members of Ciner Wyoming's board of managers.

Ciner Wyoming was in compliance with all covenants and restrictions under its long-term debt agreements as of June 30, 2017 .

Loans under the Former Ciner Wyoming Credit Facility bear interest at Ciner 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 or (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 Former Ciner Wyoming Credit Facility is subject to an unused line fee ranging from 0.275% to 0.350% per annum based on Ciner Wyoming's then current consolidated leverage ratio.

Revolving Credit Facility

On August 1, 2017, the "Partnership entered into a Credit Agreement (the "Revolving Credit Facility") with each of the lenders listed on the respective signature pages thereof and PNC Bank, National Association, as administrative agent, swing line lender and an L/C issuer. The Revolving Credit Facility replaces the former Credit Facility, dated as of July 18, 2013, by and among the Partnership, the lenders party thereto and Bank of America, N.A., as administrative agent, swing line lender and L/C issuer, as amended (the "Former Revolving Credit Facility"), which was terminated on August 1, 2017 upon entry into the Ciner Resources Credit Facility.

The Revolving Credit Facility is a $10.0 million senior secured 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 the Partnership's units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. 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. The Partnership's obligations under the Revolving Credit Facility are guaranteed by each of the Partnership's material domestic subsidiaries other than Ciner Wyoming LLC ("Ciner Wyoming"). In addition, the Partnership's obligations under the Revolving Credit Facility are secured by a pledge of substantially all of the Partnership's assets (subject to certain exceptions), including the membership interests held in Ciner Wyoming by the Partnership.

The Revolving Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) the Partnership's ability to (and the ability of the Partnership's subsidiaries, including without limitation, Ciner 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 leverage ratio (as defined in the Revolving Credit Facility) of not more than 3.00 to 1.00 and a consolidated interest coverage ratio (as defined in the Revolving Credit Facility) of not less than 3.00 to 1.00.

In addition, the Revolving Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the Revolving Credit Facility, (ii) events of default resulting from failure to comply with covenants and financial ratios, (iii) the occurrence of a change of control, (iv) the institution of insolvency or similar proceedings against the Partnership or its material subsidiaries and (v) the occurrence of a default under any other material indebtedness the Partnership (or any of its subsidiaries) may have, including the Ciner 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 Ciner Resources Corporation 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, Ciner Wyoming Holding Co. or Ciner Resource Partners LLC (or any entity that performs the functions of the Partnership's general partner). In addition, a change of control would be triggered if the Partnership ceases to own at least 50.1% of the economic interests in Ciner Wyoming or ceases to have the ability to elect a majority of the members of Ciner Wyoming's board of managers.

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

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50%, (ii) the administrative agent's prime rate in effect on such day or (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 0.225% to 0.300% based on our then current consolidated leverage ratio.

Former Revolving Credit Facility

At June 30, 2017, we had a $10.0 million senior secured revolving credit facility, as amended on October 30, 2014 and May 25, 2016 (as amended, the "Former Revolving Credit Facility"), with a syndicate of lenders, which would mature in July 2018. The Former Revolving Credit Facility provides for revolving loans to be available to fund distributions on the Partnership's units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. At June 30, 2017 , we had no outstanding borrowings under the Former Revolving Credit Facility. The Former 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 Former Revolving Credit Facility are guaranteed by each of our material domestic subsidiaries other than Ciner Wyoming, and to the extent no material adverse tax consequences would result, foreign wholly-owned subsidiaries. As of June 30, 2017 , our only subsidiary was Ciner Wyoming. In addition, our obligations under the Former Revolving Credit Facility are secured by a pledge of substantially all of our assets (subject to certain exceptions), including the membership interests held in Ciner Wyoming by us.

The Former 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, Ciner 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 Former Revolving Credit Facility also requires quarterly maintenance of a consolidated fixed charge coverage ratio (as defined in the Revolving Credit Facility) of not less than 1.00 to 1.00. The Former Revolving Credit Facility also requires that consolidated capital expenditures, as defined in the Former Revolving Credit Facility, not exceed $50 million in any fiscal year.

In addition, the Former Revolving Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the Former 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 Former Ciner Wyoming Credit Facility. Upon the occurrence and during the continuation of an event of default, subject to the terms and conditions of the Former Revolving Credit Facility, the lenders may terminate all outstanding commitments under the Former Revolving Credit Facility and may declare any outstanding principal of the Former Revolving Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the Former Revolving Credit Facility, a change of control is triggered if Ciner Corp 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, Ciner Holdings or Ciner 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 Ciner Wyoming or ceases to have the ability to elect a majority of the members of Ciner 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, 2017 .

Loans under the Former 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 or (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.

Demand Revenue Bonds

Variable Rate Demand Revenue Bonds are held by Ciner Wyoming. These revenue bonds require the Ciner Wyoming to maintain standby letters of credit totaling $20.3 million at June 30, 2017 and December 31, 2016 , 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, 2017 , Ciner Wyoming was in compliance with these debt covenants.

On August 1, 2017 the Partnership fully extinguished, through a draw on the Ciner Wyoming Credit Facility, the $8.6 million 2017 Variable Rate Demand Revenue Bonds due on that day. Following the extinguishment of the 2017 Bonds, the revenue bonds held by Ciner Wyoming require standby letters of credit totaling $11.4 million . These letters of credit require compliance with certain covenants, including minimum net worth, maximum debt to net worth, and interest coverage ratios.

Ciner Enterprises Credit Agreement

In addition, there are restrictions in the Credit Agreement by and among Ciner Enterprises (as borrower), Ciner Holdings and Ciner Corp. (each as guarantors), and the lenders party thereto (as amended and restated or otherwise modified, the "Ciner Enterprises Credit Agreement") that affect the Partnership. Specifically, Ciner Enterprises has agreed (subject to certain exceptions in addition to those described below) that it will not, and will not permit any of its subsidiaries, including Ciner Wyoming and us, to:

- make distributions on or redeem or repurchase equity interests, other than distributions to our and Ciner Wyoming's unitholders;

- incur or guarantee additional debt, other than debt incurred under the Revolving Credit Facility or the Ciner Wyoming Credit Facility, among certain other types of permitted debt;

- make certain investments and acquisitions, other than acquisitions by each of Ciner Wyoming and us, in an amount not to exceed $10 million and $2 million, respectively, and other exceptions set forth therein;

- incur certain liens or permit them to exist, other than, with respect to our and Ciner Wyoming's liens, an aggregate amount outstanding at any time equal to $0.2 million and $1 million, respectively;

- enter into certain types of transaction with affiliates, other than transactions between Ciner Wyoming and us;

- merge or consolidate with another company; or

- transfer, sell or otherwise dispose of assets, other than our and Ciner Wyoming's dispositions of assets with a net book value not to exceed $0.5 million and $2.5 million, respectively, in any given year.

Contractual Obligations

During the six months ended June 30, 2017 , there were no material changes with respect to the contractual obligations disclosed in our Annual Report on Form 10-K for the year ended December 31, 2016 filed with the SEC on March 7, 2017 (the "2016 Annual Report").

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, 2017 , there were no material changes with respect to the critical accounting policies disclosed in our 2016 Annual Report.

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 unaudited 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, equity-based compensation expense and certain other expenses that are non-cash charges or that we consider not to be indicative of ongoing operations. For the quarterly period ended June 30, 2017 we amended our definition of Adjusted EBITDA to exclude equity-based compensation expense and have adjusted the prior comparative periods accordingly. Distributable cash flow is defined as Adjusted EBITDA less net cash paid for interest, maintenance capital expenditures and income taxes, each as attributable to Ciner Resources LP. 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. Distributable cash flow will not reflect changes in working capital balances. We define distribution coverage ratio as the ratio of distributable cash flow as of the end of the period to cash distributions payable 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 unaudited 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 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:

(In millions, except per unit data)	Three Months Ended June 30, 2017	Three Months Ended June 30, 2016	Six Months Ended June 30, 2017	Six Months Ended June 30, 2016
Reconciliation of Adjusted EBITDA to net income:				
Net income	$ 17.5	$ 21.8	$ 39.9	$ 42.9
Add backs:				
Depreciation, depletion and amortization expense	6.5	6.4	13.2	12.6
Interest expense, net	0.8	0.9	1.7	1.8
Restructuring charges and other, net (included in selling, general and administrative expense)	0.3	—	0.7	—
Equity-based compensation expense	0.5	0.3	0.5	0.3
Adjusted EBITDA	$ 25.6	$ 29.4	56.0	57.6
Less: Adjusted EBITDA attributable to non-controlling interest	13.0	14.9	28.3	29.2
Adjusted EBITDA attributable to Ciner Resources LP	$ 12.6	$ 14.5	$ 27.7	$ 28.4
Reconciliation of distributable cash flow to Adjusted EBITDA attributable to Ciner Resources LP:				
Adjusted EBITDA attributable to Ciner Resources LP	$ 12.6	$ 14.5	$ 27.7	$ 28.4
Less: Cash interest expense, net attributable to Ciner Resources LP	0.5	0.4	0.9	0.8
Less: Maintenance capital expenditures attributable to Ciner Resources LP	1.3	0.8	2.6	1.8
Distributable cash flow attributable to Ciner Resources LP	$ 10.8	$ 13.3	$ 24.2	$ 25.8
Cash distribution declared per unit	$ 0.567	$ 0.567	$ 1.134	$ 1.131
Total distributions to unitholders and general partner	$ 11.4	$ 11.4	$ 22.8	$ 22.7
Distribution coverage ratio	0.94	1.17	1.06	1.14
Reconciliation of Adjusted EBITDA to net cash from operating activities:				
Net cash provided by operating activities	$ 14.9	$ 29.3	$ 25.7	$ 66.1
Add/(less):				
Amortization of long-term loan financing	(0.1)	(0.1)	(0.2)	(0.2)
Net change in working capital	9.8	(0.6)	28.3	(9.8)
Interest expense, net	0.8	0.9	1.7	1.8
Restructuring charges and other, net (included in selling, general and administrative expense)	0.3	—	0.7	—
Other non-cash items	(0.1)	(0.1)	(0.2)	(0.3)
Adjusted EBITDA	$ 25.6	$ 29.4	56.0	57.6
Less: Adjusted EBITDA attributable to non-controlling interest	13.0	14.9	28.3	29.2
Adjusted EBITDA attributable to Ciner Resources LP	$ 12.6	$ 14.5	27.7	28.4
Less: Cash interest expense, net attributable to Ciner Resources LP	0.5	0.4	0.9	0.8
Less: Maintenance capital expenditures attributable to Ciner Resources LP	1.3	0.8	2.6	1.8
Distributable cash flow attributable to Ciner Resources LP	$ 10.8	$ 13.3	$ 24.2	$ 25.8

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, and commodity prices. We do not use financial instruments or derivatives for trading or other speculative purposes. Our exposure to interest rate risks, and commodity price risks is discussed in Part II, Item 7A of our 2016 Annual Report. 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, 2017 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 quarter ended June 30, 2017 , 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. Although the outcome of these proceedings cannot be predicted with certainty, management does not currently expect any of the legal proceedings we are involved in to have a material effect on our business, financial condition and results of operations. 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. Our legal proceedings are discussed in Part I, Item 3 of our 2016 Annual Report. There have been no material changes in that information.

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 2016 Annual Report, which could materially affect our business, financial condition or future results. During the six months ended June 30, 2017 , there were no material changes with respect to the risk factors disclosed in our 2016 Annual Report. The risks described in our 2016 Annual Report 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 Ciner 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	Certificate of Amendment of the Certificate of Limited Partnership of Ciner Resources LP, effective November 5, 2015 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
3.3	First Amended and Restated Agreement of Limited Partnership of Ciner 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)
3.4	Amendment No. 1 to First Amended and Restated Agreement of Limited Partnership of Ciner 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)
3.5	Amendment No. 2 to the First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP, dated November 5, 2015 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
3.6	Amendment No. 3 to the First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP, dated April 28, 2017 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on May 2, 2017)
3.7	Certificate of Formation of Ciner 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)
3.8	Certificate of Amendment of the Certificate of Formation of Ciner Resource Partners LLC, effective November 5, 2015 (incorporated by reference to Exhibit 3.3 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
3.9	Amended and Restated Limited Liability Company Agreement of Ciner 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)
3.10	Amendment No. 1 to the Amended and Restated Limited Liability Company Agreement of Ciner Resource Partners LLC, dated November 5, 2015 (incorporated by reference to Exhibit 3.4 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 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

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.

CINER RESOURCES LP

By: Ciner Resource Partners LLC, *its General Partner*

Date: August 7, 2017

By: /s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the registrant's General Partner
(Principal Executive Officer)

Date: August 7, 2017

By: /s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC, the registrant's General Partner
(Principal Financial Officer)

Date: August 7, 2017

By: /s/ Chris L. DeBerry

Chris L. DeBerry
Chief Accounting Officer of Ciner Resource Partners LLC, the registrant's General Partner
(*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 Ciner 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 7, 2017

/s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the General Partner of Ciner 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, Scott R. Humphrey, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Ciner 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 7, 2017

/s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC,
the registrant’s General Partner
(Principal Financial 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 Ciner Resources LP's (the "Partnership") Quarterly Report on Form 10-Q for the period ended June 30, 2017 , as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kirk H. Milling, Chief Executive Officer (Principal 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 7, 2017

/s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the General Partner of Ciner Resources LP
(Principal Executive Officer)

Exhibit 32.2

CERTIFICATION OF SCOTT R. HUMPHREY
PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with Ciner Resources LP’s (the “Partnership”) Quarterly Report on Form 10-Q for the period ended June 30, 2017 , as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Scott R. Humphrey, Chief Financial Officer (Principal 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 7, 2017

/s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC,
the registrant’s General Partner
(Principal Financial 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 2017 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 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 (#)**
Ciner Wyoming LLC	7	—	—	—	—	$ 11,894	—	no	no	2	—	1

(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, regardless of whether such proposed assessments are being contested or were dismissed or reduced prior to the date of filing the periodic 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. With respect to those legal actions:

1. Contests of citations and orders referenced in Subpart B of 29 CFR part 2700: One
2. Contests of proposed penalties referenced in Subpart C of 29 CFR part 2700: One (see referenced in H1)
3. Complaints for compensation referenced in Subpart D of 29 CFR part 2700: None
4. Complaints of discharge, discrimination or interference referenced in Subpart E of 29 CFR part 2700: None
5. Applications for temporary relief referenced in Subpart F of 29 CFR part 2700: None
6. Appeals of judges' decisions or orders to the Federal Mine Safety and Health Review Commission referenced in Subpart H of29 CFR part 2700: None

(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