

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 8-K

CURRENT REPORT

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

Date of report (Date of earliest event reported): May 18, 2022

Sisecam Resources LP

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation or organization)

001-36062
(Commission
File Number)

46-2613366
(IRS 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**

(Former Name or Former Address, if Changed Since Last Report) **Not applicable**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common units representing limited partnership interests	SIRE	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

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.

Item 4.01 Changes in Registrant’s Certifying Accountant.*(a) Dismissal of Independent Registered Public Accounting Firm*

On May 18, 2022, Sisecam Resources LP (the “Partnership”) notified Deloitte & Touche LLP (“Deloitte”) as the Partnership’s independent registered public accounting firm of its dismissal effective upon the appointment of BDO USA, LLP (the “Effective Date”). The dismissal of Deloitte was approved by the Audit Committee (the “Audit Committee”) of the Board of Directors of Sisecam Resource Partners LLC, the general partner of the Partnership, pursuant to the authority of the Audit Committee as specified in its Charter. The reports of Deloitte on the Partnership’s consolidated financial statements as of and for the years ended December 31, 2021 and 2020 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Partnership’s fiscal years ended December 31, 2021 and 2020 and through the date of this Current Report on Form 8-K, there was no disagreement between the Partnership and Deloitte on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which, if not resolved to Deloitte’s satisfaction, would have caused Deloitte to make reference to the subject matter of the disagreement in connection with its reports for such fiscal years; and there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Partnership has provided Deloitte with a copy of the disclosures in this Current Report on Form 8-K prior to its filing with the Securities and Exchange Commission (“SEC”) and has requested that Deloitte furnish the Partnership with a letter addressed to the SEC stating whether Deloitte agrees with the above statements. A copy of Deloitte’s letter, dated May 18, 2022, is filed as Exhibit 16.1 to this Current Report on Form 8-K.

(b) Appointment of New Independent Registered Public Accounting Firm

Effective on May 18, 2022, the Audit Committee approved the appointment of BDO USA, LLP (“BDO”) as the Partnership’s new independent registered public accounting firm commencing for its quarter ending June 30, 2022 and its fiscal year ending December 31, 2022.

During the years ended December 31, 2021 and 2020 and the subsequent interim period through the Effective Date, neither the Partnership nor anyone on its behalf consulted with BDO regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, (ii) the type of audit opinion that might be rendered on the Partnership’s financial statements, and neither a written report nor oral advice was provided to the Partnership that BDO concluded was an important factor considered by the Partnership in reaching a decision as to accounting, auditing or financial reporting issues, (iii) any matter that was the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions), or (iv) any “reportable event” (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01 Financial Statements and Exhibits.*(d) Exhibits.*

Exhibit Number	Description
16.1	Letter to Securities and Exchange Commission from Deloitte & Touche LLP, dated May 18, 2022.
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 18, 2022

SISECAM RESOURCES LP

By: Sisecam Resource Partners LLC, its General Partner

By: /s/ Marla E. Nicholson

Marla E. Nicholson
*Vice President, General Counsel and
Secretary of Sisecam Resource Partners LLC,
the registrant's General Partner*

May 18, 2022

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Sisecam Resources LP's Form 8-K dated May 18, 2022, and have the following comments:

1. We agree with the statements made in paragraphs (a), Dismissal of Independent Registered Public Accounting Firm.
2. We have no basis on which to agree or disagree with the statements made in paragraphs (b), Appointment of New Independent Registered Public Accounting Firm.

Yours truly,

/s/ Deloitte & Touche LLP

Atlanta, Georgia