

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

February 1, 2019

Scott R. Humphrey Chief Financial Officer Ciner Resources LP Five Concourse Parkway Suite 2500 Atlanta, GA 30328

> Re: Ciner Resources LP Form 10-K for Year Ended December 31, 2017 Filed March 9, 2018 File No. 001-36062

Dear Mr. Humphrey:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining