



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2022

Mehmet Nedim Kulaksizoglu  
Chief Financial Officer  
Sisecam Resources LP  
Five Concourse Parkway  
Suite 2500  
Atlanta, Georgia 30328

**Re: Sisecam Resources LP**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 15, 2022**  
**File No. 001-36062**

Dear Mr. Kulaksizoglu:

We have completed our review of your filing. 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 Energy & Transportation

cc: Jordan Hirsch