



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

June 16, 2016

Via U.S. Mail

Mr. Fady Kiama, Chief Financial Officer
OCI Partners LP
P.O. Box 1647
Nederland, TX 77627

**Re: OCI Partners LP
Form 10-K for the year ended December 31, 2015
Filed March 24, 2016
File No. 1-36098**

Dear Mr. Kiama:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Item 1. Business
Overview, page 4

1. Please disclose and discuss if and, to the extent applicable, how the closing of the CF-OCI Combination Transaction may impact your financial statements and reporting obligations. Please also provide meaningful updates regarding the status of and anticipated timing for closing the combination transaction and for obtaining the shareholder and regulatory approvals that are required. This comment is also applicable to your quarterly filings.

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Liquidity and Capital Resources, page 56

2. Based on your cash distribution policy, we note you intend to distribute 100% of the cash available for distribution that you generate each quarter to unitholders. We note you did not declare any cash distributions in certain quarters. We also note the amount of cash distributions you declared during the quarter ended March 31, 2016 declined substantially relative to other quarterly distributions. In addition to providing general disclosures regarding your cash distribution policies, please disclose and discuss, in meaningful quantified detail, how you actually determine and calculate the amount of cash to be distributed to unitholders during each period presented. This comment is also applicable to your quarterly filings.
3. We note your disclosure that you believe your current and expected sources of liquidity will be adequate to fund your operating needs and capital expenditures for the next 12 months. In addition to providing general disclosures regarding your short term liquidity requirements, please disclose and discuss, in meaningful detail, how you anticipate you will meet your long-term liquidity requirements. Please also address the potential risks and consequences of not being able to continue to obtain waivers from your lenders. This comment is also applicable to your quarterly filings.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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You may contact Mindy Hooker at (202) 551-3732 or Anne McConnell at (202) 551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3768 with any other questions.

Sincerely,

/s/ John Cash

John Cash
Branch Chief
Office of Manufacturing and
Construction