

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

Amendment No. 3
to
Form F-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

CAPITAL PRODUCT PARTNERS L.P.

(Exact name of Registrant as specified in its Charter)

Capital Product Partners L.P.

(Translation of Registrant's name into English)

Republic of the Marshall Islands

(State or other jurisdiction of incorporation or organization)

4412

(Primary Standard Industrial Classification Code Number)

3 Iassonos Street

Piraeus, 18537

Greece

Tel: +30 210 458-4950

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

CT Corporation System

111 Eighth Avenue

New York, NY 10011

+1 212 894-8440

(Name, address, including zip code, and telephone number, including area code, of agent for service)

N/A

(I.R.S. Employer Identification Number)

Copies of all communications to:

J. Mark Metts, Esq.

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Houston, TX 77002

+1 832 239-3939

J. Vincent Kendrick, Esq.

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Jay Clayton, Esq.

Sullivan & Cromwell LLP

125 Broad Street

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Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after the effective date of this registration statement.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price per Unit	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (3)
CPLP common units	13,899,400	N/A	\$94,515,920	\$10,973.30

- Calculated based on the maximum number of shares of Crude common stock that the registrant currently expects to allocate to Crude shareholders resident in the United States in connection with the proposed merger described in this registration statement. The shares to be allocated in connection with the proposed merger outside the United States, which include all of the shares of Crude Class B Stock, are not registered under this registration statement.
- Pursuant to Rules 457(f)(1) and 457(c) under the U.S. Securities Act of 1933, as amended (the "Securities Act") and solely for the purpose of calculating the registration fee, the proposed maximum aggregate offering price is equal to the aggregate market value of the approximate number of shares of Crude common stock and Crude Class B stock to be exchanged for CPLP common units in the proposed merger (calculated as set forth in note (1) above) based upon a market value of \$6.80 per share of Crude common stock, the average of the high and low sale prices per share of Crude common stock on the New York Stock Exchange on August 10, 2011.
- Calculated at a rate equal to 0.0001161 multiplied by the proposed maximum aggregate offering price.

THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE AN AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(A) OF THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(A), MAY DETERMINE.

EXPLANATORY NOTE

This Amendment No. 3 to the Registration Statement on Form F-4 amends Exhibits 5.1, 8.1, and 8.2 to be dated as of the date hereof. There are no other changes to this Registration Statement from Amendment No. 2, which was filed with the SEC on August 5, 2011.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. *Indemnification of Directors and Officers*

CPLP is a Marshall Islands limited partnership. Under the MILPA, a partnership agreement may set forth that the partnership shall indemnify and hold harmless any partner or other person from and against any and all claims and demands whatsoever.

The CPLP Partnership Agreement provides that to the fullest extent permitted by law, but subject to the limitations expressly provided in the CPLP Partnership Agreement, the general partner, the CPLP Board and any other person the CPLP Board decides, shall be indemnified and held harmless by CPLP from and against any and all losses, claims, damages, liabilities, joint or several, expenses (including legal fees and expenses), judgments, fines, penalties, interest, settlements or other amounts arising from any and all claims, demands, actions, suits or proceedings, whether civil, criminal, administrative or investigative, in which such person may be involved, or is threatened to be involved, as a party or otherwise, provided, however, that such person shall not be indemnified and held harmless if there has been a final and non-appealable judgment entered by a court of competent jurisdiction determining that, in respect of the matter for which the person is seeking indemnification, the person acted in bad faith or engaged in fraud or willful misconduct or, in the case of a criminal matter, acted with knowledge that his or her conduct was unlawful; and, provided further, that indemnification shall be available to the general partner or its affiliates only for obligations incurred on behalf of CPLP.

Under the CPLP Partnership Agreement, each CPLP director is reimbursed for out-of-pocket expenses in connection with attending meetings of the CPLP Board or committees and is fully indemnified by CPLP for actions associated with being a director to the fullest extent permitted under Marshall Islands law, provided that indemnification is not available where there has been a final, non-appealable judgment entered by a court of competent jurisdiction that the director acted in bad faith or engaged in fraud or willful misconduct.

Crude is a Marshall Islands corporation. The MIBCA provides that Marshall Islands corporations may indemnify any of their directors or officers who are or are threatened to be a party to any legal action resulting from fulfilling their duties to the corporation against reasonable expenses, judgments and fees (including attorneys' fees) incurred in connection with such action if the director or officer acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of no contest, or its equivalent, will not create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe his conduct was unlawful. However, no indemnification will be permitted in cases where it is determined that the director or officer was liable for negligence or misconduct in the performance of his duty to the corporation, unless the court in which such action was brought determines that the person is fairly and reasonably entitled to indemnity, and then only for the expenses that the court deems proper. A corporation is permitted to advance payment for expenses incurred in defense of an action if its board of directors decides to do so. In addition, Marshall Islands corporations may purchase and maintain insurance on behalf of any person who is or was a director or officer of the corporation against any liability asserted against him and incurred by him in such capacity whether or not the corporation would have the power to indemnify him against such liability under the provisions of the MIBCA.

Crude's amended and restated articles of incorporation and bylaws will provide that it will indemnify Crude's directors and officers to the fullest extent permitted under the MIBCA.

CPLP and Crude currently maintain directors' and officers' insurance for their directors and officers as well as officers and directors of certain subsidiaries.

Item 21. Exhibits and Financial Statement Schedules

<u>Exhibit No.</u>	<u>Description of Document</u>
5.1	Opinion of Watson, Farley & Williams (New York) LLP as to the legality of the units being registered.
8.1	Tax Opinion of Sullivan & Cromwell LLP.
8.2	Tax Opinion of Akin Gump Strauss Hauer & Feld LLP.

Item 22. Undertakings

(a) CPLP, the undersigned Registrant, hereby undertakes as follows:

1. To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

i. to include any prospectus required by section 10(a)(3) of the Securities Act;

ii. to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

iii. to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement; provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3 and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to section 13 or section 15(d) of the Exchange Act that are incorporated by reference into the registration statement.

2. That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

4. To file a post-effective amendment to the registration statement to include any financial statements required by Item 8.A. of Form 20-F at the start of any delayed offering or throughout a continuous offering. Financial statements and information otherwise required by Section 10(a)(3) of the Securities Act need not be furnished, provided that the registrant includes in the prospectus, by means of a post-effective amendment, financial statements required pursuant to this paragraph (a)(4) and other information necessary to ensure that all other information in the prospectus is at least as current as the date of those financial statements.

(b) The undersigned Registrant hereby undertakes as follows: that prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reoffering by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.

(c) The Registrant undertakes that every prospectus (i) that is filed pursuant to the immediately preceding paragraph, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Securities Act and is used in connection with an offering of securities subject to Rule 415, will be filed as a part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(d) The undersigned Registrant hereby undertakes (i) to respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11 or 13 of this Form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means and (ii) to arrange or provide for a facility in the U.S. for the purpose of responding to such requests. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

(e) The undersigned Registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

(f) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Piraeus, Greece, on August 11, 2011.

CAPITAL PRODUCT PARTNERS L.P.

By: Capital GP L.L.C., its general partner

By: /s/ Ioannis E. Lazaridis
Name: Ioannis E. Lazaridis
Title: Chief Executive Officer and Chief
Financial Officer of Capital GP
L.L.C.

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Evangelos M. Marinakis</u> Evangelos M. Marinakis	Chairman of the Board of Directors of CPLP	August 11, 2011
<u>/s/ Ioannis E. Lazaridis</u> Ioannis E. Lazaridis	Chief Executive Officer and Chief Financial Officer of Capital GP L.L.C.	August 11, 2011
<u>/s/ Donald J. Puglisi</u> Donald J. Puglisi	U.S. Representative	August 11, 2011

Watson, Farley & Williams (New York) LLP
1133 Avenue of the Americas
New York, New York 10036
Tel (212) 922 2200
Fax (212) 922 1512

August 12, 2011

Capital Product Partners L.P.
3 Iassonos Street
Piraeus 18537
Greece

Merger of Poseidon Project Corp. with and into Crude Carriers Corp.

Dear Sirs:

We have acted as special counsel as to matters of the law of the Republic of The Marshall Islands (“**Marshall Islands Law**”) for Capital Product Partners L.P., a Marshall Islands limited partnership (the “**Partnership**”), in connection with the merger of Poseidon Project Corp., a Marshall Islands corporation and a wholly-owned subsidiary of the Partnership (“**Poseidon**”), with and into Crude Carriers Corp., a Marshall Islands corporation (“**Crude**”). In the merger, each share of common stock of Crude, par value \$0.0001 per share (“**Crude Common Stock**”), and each share of Class B stock of Crude, par value \$0.0001 per share (“**Class B Stock**”), will be converted into the right to receive 1.56 common units of the Partnership (the “**Common Units**”). The Common Units are being issued by the Partnership pursuant to the Partnership’s Registration Statement on Form F-4 (the “**Registration Statement**”) filed with the U.S. Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the “**Securities Act**”), and the prospectus included therein (the “**Prospectus**”). Following completion of the merger of Poseidon with and into Crude, Crude will become a wholly-owned subsidiary of the Partnership.

As counsel, we have examined originals or copies (certified or otherwise identified to our satisfaction) of the following documents:

- (i) the Registration Statement;
- (ii) the Prospectus;
- (iii) the Merger Agreement dated May 5, 2011 (the “**Merger Agreement**”) among Crude, Poseidon, the Partnership and Capital GP L.L.C., a Marshall Islands limited liability company and the general partner (the “**General Partner**”) of the Partnership, which has been filed as an exhibit to the Registration Statement; and

London • New York • Paris • Hamburg • Munich • Rome • Milan • Madrid • Athens • Piraeus • Singapore • Bangkok

Watson, Farley & Williams (New York) LLP is a limited liability partnership registered in England and Wales with registered number OC312253. It is regulated by the Solicitors Regulation Authority and its members are solicitors or registered foreign lawyers. A list of members of Watson, Farley & Williams (New York) LLP and their professional qualifications is open to inspection at the above address. Any reference to a ‘partner’ means a member of Watson, Farley & Williams (New York) LLP, or a member or partner in an affiliated undertaking, or an employee or consultant with equivalent standing and qualification.

Watson, Farley & Williams (New York) LLP or an affiliated undertaking has an office in each of the cities listed above.

(iv) such other papers, documents, agreements and certificates of public officials and representatives of the Partnership, the General Partner, Crude and Poseidon as we have deemed relevant and necessary as the basis for the opinion hereafter expressed.

In such examination, we have assumed (i) the legal capacity of each natural person, (ii) the genuineness of all signatures and the authenticity of all documents submitted to us as originals, (iii) the conformity to original documents of all documents submitted to us as conformed or photostatic copies, (iv) the completeness of each document submitted to us and (v) the truthfulness of each statement as to all factual matters contained in any document or certificate encompassed within the due diligence review undertaken by us.

As to matters of fact material to this opinion that have not been independently established, we have relied upon the aforesaid certificates and the representations and warranties of each of the Partnership, the General Partner, Crude and Poseidon contained in the Merger Agreement. We have not independently verified the facts so relied on.

This opinion letter is limited to Marshall Islands Law. We expressly disclaim any responsibility to advise of any development or circumstance of any kind, including any change of law or fact that may occur after the date of this opinion letter that might affect the opinion expressed herein.

Based on the foregoing, and having regard to legal considerations which we deem relevant, and subject to the qualifications, limitations and assumptions set forth herein, we are of the opinion that when the Common Units are issued and delivered in exchange for shares of Crude Common Stock and Class B Stock in accordance with the terms of the Registration Statement, the Prospectus and the Merger Agreement, the Common Units will be validly issued, fully paid and nonassessable.

We consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement and to the references to our firm in the Registration Statement and the Prospectus. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations promulgated thereunder, nor do we admit that we are experts with respect to any part of the Registration Statement within the meaning of the term "expert" as used in the Securities Act.

Very truly yours,

/s/ Watson, Farley & Williams (New York) LLP

August 12, 2011

Crude Carriers
3 Iassonos Street
Piraeus 18537, Greece

Ladies and Gentlemen:

We have acted as United States federal income tax counsel to Crude Carriers Corp. ("Crude"), a Marshall Islands corporation, in connection with the proposed merger (the "Merger") of Poseidon Project Corp. ("Poseidon"), a Marshall Islands corporation that is a wholly owned subsidiary of Capital Product Partners L.P. ("CPLP"), a Marshall Islands limited partnership, with and into Crude, pursuant to the Agreement and Plan of Merger (the "Agreement") dated as of May 5, 2011, among Crude, Poseidon, CPLP, and Capital GP L.L.C., a Marshall Islands limited liability company. Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Agreement. At your request, and in connection with the filing of the Form F-4 (as amended or supplemented through the date hereof, the "Registration Statement"), including the prospectus forming a part thereof, we are rendering our opinion concerning certain United States federal income tax matters.

In providing our opinion, we have examined the Agreement, the Registration Statement, the prospectus forming a part thereof (as amended or supplemented through the date hereof), and such other documents as we have deemed necessary or appropriate for purposes of our opinion. In addition, we have assumed that (i) the transaction will be consummated in accordance with the provisions of the Agreement and as described in the Registration Statement (and no transaction or condition described therein and affecting this opinion will be waived by any party to the Agreement), (ii) the statements concerning the transaction and the parties thereto set forth in the Agreement and the Registration Statement are true, complete and correct, and will remain true, complete and correct at all times up to and including the Effective Time and thereafter (where relevant), (iii) any statements made in the Agreement or the

Registration Statement regarding the “belief” of any person are true, complete and correct, and will remain true, complete and correct at all times up to and including the Effective Time and thereafter (where relevant), in each case as if made without such qualification, and (iv) the parties to the Agreement have complied with, and, if applicable, will continue to comply with, the covenants contained in the Agreement. If any of the above described assumptions are untrue for any reason or if the transaction is consummated in a manner that is different from the manner described in the Agreement or the Registration Statement, our opinion as expressed below may be adversely affected.

We hereby confirm to you our opinion as set forth in the Registration Statement under the caption “Material United States Federal Income Tax Consequences to Crude Shareholders,” subject to the qualifications, exceptions, assumptions and limitations contained therein, insofar as it relates to matters of United States federal income tax law.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the references therein to us. In giving this consent, we do not hereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ SULLIVAN & CROMWELL LLP

August 12, 2011

Capital Product Partners, L.P.
3 Iassonos Street
18537 Piraeus, Greece

Re: Registration Statement on Form F-4

Ladies and Gentlemen:

We have acted as special United States federal income tax counsel to Capital Product Partners, L.P., a Marshall Islands limited partnership ("**CPLP**"), in connection with the filing of a registration statement on Form F-4 (the "**Registration Statement**"), filed with the Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Act**"), relating to the merger of Poseidon Project Corp., a Marshall Islands corporation ("**Poseidon**") that is wholly owned by CPLP, with and into Crude Carriers Corp. a Marshall Islands corporation ("**Crude**"), as set forth in the Registration Statement and the form of joint proxy statement/prospectus contained therein (the "**Prospectus**") and you have requested our opinion regarding the accuracy of certain information set forth in the section "The Merger" under the caption "Material Federal Income Tax Consequences to Crude Shareholders."

In rendering our opinion, we have examined the Registration Statement, Agreement and Plan of Merger, dated as of May 5, 2011 by and among Crude, Poseidon, CPLP and Capital GP L.L.C., a Marshall Islands limited liability company and such other documents, agreements, and instruments as we have deemed necessary or appropriate and have made such legal and factual inquiries as we have deemed necessary as a basis for our opinions set forth below. We have also assumed, without making any independent investigation, that all documents as furnished to us are complete and authentic, that the signatures on all documents are genuine, that all such documents have been, or in the case of drafts, will be, duly authorized, executed and delivered, and the legal capacity of all natural persons.

Apart from establishing that the facts, assumptions, warranties, statements, and representations set forth herein or contained in the Registration Statement are not in our view unreasonable, we have not independently verified any of such facts, assumptions, warranties, statements or representations. Our opinion is explicitly conditioned upon the accuracy of the facts, assumptions, warranties, statements, and representations set forth herein and in the Registration Statement, and upon the accuracy and completeness of the Registration Statement. In addition, if any representations made to us are qualified by statements such as "to the knowledge of," "to the best knowledge of," "anticipated" or "reasonably expected," we have assumed such representations to be true and correct without such qualification.

In connection with this opinion letter, we have made no special investigation or review of any laws, regulations or judicial or administrative decisions, other than a review of the current

provisions of the Internal Revenue Code of 1986, as amended (the "**Code**"), applicable Treasury regulations currently promulgated under the Code (the "**Regulations**"), and current judicial and administrative authority (including published revenue rulings and revenue procedures) with respect thereto (collectively referred to as the "**U.S. Tax Law**"). We have made no investigation or review of any matters relating to CPLP or any other person other than as expressly set forth herein.

Based on the facts, assumptions, and representations set forth herein, in the Registration Statement and subject to the assumptions, exceptions, qualifications, and limitations set forth herein, it is our opinion that to the extent that it describes provisions of U.S. federal tax law, the discussion in the Prospectus in the section "The Merger" under the caption "Material United States Federal Income Tax Consequences to Crude Shareholders," subject to the qualifications, assumptions and limitations set forth in the introductory language under the caption "Material United States Federal Income Tax Consequences to Crude Shareholders," is correct in all material respects.

The opinion and other matters in this letter are qualified in their entirety and subject to the following:

- A. We express no opinion as to any laws other than the U.S. Tax Law.
 - B. The opinion expressed herein is as of the date hereof. Any change in the U.S. Tax Law (including pursuant to any legislation which Congress may be currently considering), which may change at any time with retroactive or prospective effect and which is subject to differing interpretation, or any change in the facts, representations or documents upon which the opinion expressed herein is based, could change our conclusions and render the opinion expressed herein inapplicable. We undertake no obligation to advise you of any facts or circumstances that may come to our attention, any new developments in the law or in the application or interpretation of the Federal income tax laws, or any other change in legal authorities that may occur after the date of this opinion letter, that may affect the opinion expressed herein or to update the opinion expressed herein in the event that there is a change in the legal authorities, facts or documents upon which the opinion expressed herein is based.
 - C. This opinion represents and is based upon our best legal judgment regarding the application of relevant current provisions of the Code and the Regulations, and interpretations of the foregoing as expressed in existing court decisions, administrative determinations (including the practices and procedures of the Internal Revenue Service (the "**IRS**") in issuing private letter rulings, which are not binding on the IRS except with respect to the taxpayer that receives such a
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ruling) and published rulings and procedures all as of the date hereof. An opinion of counsel merely represents counsel's best judgment with respect to the probable outcome on the merits and is not binding on the IRS or the courts. There can be no assurance that positions contrary to our opinion will not be taken by the IRS, or that a court considering the issues would not hold contrary to our opinion. CPLP has not requested a ruling from the IRS (and no ruling will be sought) as to any of the Federal income tax consequences addressed in this opinion.

- D. The opinion expressed herein is limited to the matters expressly stated herein and no opinion is to be inferred or may be implied beyond the tax opinion expressly set forth above. This letter does not address any other Federal, state, local or foreign tax consequences.
- E. No opinion is expressed if all of the representations, warranties, statements and assumptions upon which we relied are not true and accurate at all relevant times. In the event any one of the statements, representations, warranties or assumptions upon which we have relied to issue this opinion is incorrect, our opinion might be adversely affected and may not be relied upon.

This opinion is rendered only to you and is for your benefit in connection with the filing of the Registration Statement. This opinion may not be quoted, in whole or in part, or otherwise referred to in any document, and may not be furnished or otherwise disclosed to or relied upon or otherwise used by any other person, without our prior written consent, which may be granted or withheld in our discretion, except that this opinion may be relied upon by persons entitled to rely on it pursuant to applicable provisions of federal securities law. We consent to the filing of this opinion as an exhibit to the Registration Statement and to the references to Akin Gump Strauss Hauer & Feld LLP therein. In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations of the Commission. This opinion is expressed as of the date hereof, and we are under no obligation to supplement or revise our opinion to reflect any legal developments or factual matters arising subsequent to the date hereof, or the impact of any information, document, certificate, record, statement, representation, covenant, or assumption relied upon herein that becomes incorrect or untrue.

Very truly yours,

/s/ AKIN GUMP STRAUSS HAUER & FELD LLP