

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name CAPITAL PRODUCT PARTNERS L.P.		2 Issuer's employer identification number (EIN) 98-0525705	
3 Name of contact for additional information IOANNIS LOUKISSAS	4 Telephone No. of contact +30-210-4584950	5 Email address of contact I.LOUKISSAS@CAPITALMARITIME.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3, IASONOS STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS, GREECE 18537	
8 Date of action 02/15/2012		9 Classification and description COMMON UNITS	
10 CUSIP number Y11082107	11 Serial number(s)	12 Ticker symbol CPLP	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2012. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 15, 2012.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THE BASIS OF COMMON UNITS MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON STOCKHOLDERS WHO RECEIVED THE FEBRUARY 15, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.2325 PER UNIT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012, TOTALED 0.00% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 100% OF 2012 DISTRIBUTIONS RECEIVED.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a)

18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY STOCKHOLDER. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

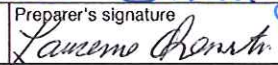
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE STOCKHOLDER'S TAX YEAR (I.E., 2012) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 6/2/2015

Print your name ▶ Petros Charitodoulou Title ▶ COO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAWRENCE ORENSTEIN		5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-3600	
Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754					

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3, IASONOS STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS, GREECE 18537	
8 Date of action 05/16/2012		9 Classification and description COMMON UNITS	
10 CUSIP number Y11082107	11 Serial number(s)	12 Ticker symbol CPLP	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2012. ALL OF THESE DISTRIBUTIONS ARE TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 16, 2012.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THE BASIS OF COMMON UNITS MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. COMMON STOCKHOLDERS WHO RECEIVED THE MAY 16, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.2325 PER UNIT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **THE ISSUER HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2011. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2012, TOTALED 0.00% OF DISTRIBUTIONS MADE TO HOLDERS OF COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 100% OF 2012 DISTRIBUTIONS RECEIVED.**


Part II Organizational Action (continued)

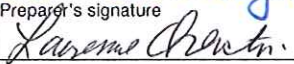
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a)

18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY STOCKHOLDER. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE STOCKHOLDER'S TAX YEAR (I.E., 2012) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. STOCKHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 6-2-2015
Print your name ▶ Petros Christodoulou Title ▶ CEO & CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>LAWRENCE ORENSTEIN</u>		<u>5-26-15</u>		<u>P01329622</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		Phone no. <u>212-492-3600</u>	
Firm's address ▶ <u>1633 BROADWAY, NEW YORK, NY 10019-6754</u>					

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a)

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 Signature ▶ [Signature] Date ▶ 6/2/2015
 Print your name ▶ Peter Christodoulou ^{CEO & CFO} G. Kalogiridis ^{COO} Title ▶

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	LAWRENCE ORENSTEIN	<u>[Signature]</u>	5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-3600	
Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754					

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3, IASONOS STREET		7 City, town, or post office, state, and Zip code of contact PIRAEUS, GREECE 18537	
8 Date of action 11/09/2012 AND 11/15/2012	9 Classification and description PREFERRED AND COMMON UNITS		
10 CUSIP number Y11082107	11 Serial number(s)	12 Ticker symbol CPLP	13 Account number(s)

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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THE BASIS OF BOTH PREFERRED AND COMMON UNITS MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2012. PREFERRED STOCKHOLDERS WHO RECEIVED THE NOVEMBER 9, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.2138 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE NOVEMBER 15, 2012 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.2325 PER UNIT.**

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Part II Organizational Action (continued)

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Signature ▶ *[Handwritten Signature]* Date ▶ 6-2-2015

Print your name ▶ Petra Christopoulos ^{CEO & CFO} Title ▶ G. Kalygiris ^{COO}

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAWRENCE ORENSTEIN	<i>[Handwritten Signature]</i>	5-26-15		P01329622
	Firm's name ▶ DELOITTE TAX LLP	Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754		Firm's EIN ▶	86-1065772
				Phone no.	212-492-3600