



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2014

Via E-mail

Ioannis E. Lazaridis  
Chief Executive Officer and Chief Financial Officer  
Capital Product Partners L.P.  
3 Iassonos Street  
Piraeus  
18537 Greece

**Re: Capital Product Partners L.P.  
Form 20-F for the Fiscal Year Ended December 31, 2013  
Filed February 18, 2014  
File No. 1-33373**

Dear Mr. Lazaridis:

We refer you to our comment letter dated September 4, 2014 regarding potential business contacts with Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Andrew Mew  
Assistant Director (Acting)  
Division of Corporation Finance