

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

March 27, 2007

**VIA FACSIMILE**

Securities and Exchange Commission  
100 F Street, N.E.,  
Washington, DC 20549

**Re: Capital Product Partners L.P.**  
**Acceleration Request for Registration Statement on Form F-1 (File No. 333-141422)**

Dear Ms. Yuna Peng:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, registrant Capital Product Partners L.P. (the "Registrant") hereby respectfully requests that the above-referenced Registration Statement on Form F-1 (the "Registration Statement") be declared effective at 3:00 p.m., Eastern time, on March 29, 2007, or as soon thereafter as is practicable.

In addition, the Registrant represents to the Securities and Exchange Commission ("the Commission") that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, the Commission is not foreclosed from taking any action with respect to the Registration Statement, and the Registrant represents that it will not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The Registrant further acknowledges that the action of the Commission or the staff acting pursuant to delegated authority in declaring the Registration Statement effective does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement.

As soon as the Commission has declared such Registration Statement effective, please call Sandra Wittmann at Cravath, Swaine & Moore LLP at +44-20-7453-1073, fax +44-20-7860-1150 and then send written confirmation to the addresses listed on the cover of the Registration Statement.

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Sincerely,

CAPITAL PRODUCT PARTNERS L.P.,

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

/s/ Ioannis E. Lazaridis

Name: Ioannis E. Lazaridis

Title: Chief Executive  
Officer and Chief  
Financial Officer of  
Capital GP L.L.C.

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[Letterhead of Merrill Lynch, Pierce, Fenner & Smith Incorporated]

March 27, 2007

Securities and Exchange Commission  
100 F Street, N.E.,  
Washington, D.C. 20549

Re: Capital Product Partners L.P.  
Registration Statement No. 333-141422

Gentlemen:

On behalf of the underwriters, we hereby join the company in requesting that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 3:00 p.m. EDT on March 29, 2007, or as soon thereafter as possible, pursuant to Rule 430A.

