

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 02/08/2013 AND 02/15/2013		9 Classification and description PREFERRED AND 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 BOTH ITS PREFERRED AND COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2013. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON FEBRUARY 8, 2013 AND FEBRUARY 15, 2013.**

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 47.33% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. PREFERRED STOCKHOLDERS WHO RECEIVED THE FEBRUARY 8, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1012 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE FEBRUARY 15, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.11 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, 2012. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2013, TOTALED 52.67% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 47.33% OF 2013 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., 2013) 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.

Sign Here

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.

Signature ▶ *[Handwritten Signature]* Date ▶ 6-2-2015
Print your name ▶ PETROS CHRISTODORAKIS Title ▶ CEO & CFO

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 EIN ▶	86-1065772
	Firm's address ▶ 1633 BROADWAY, NEW YORK, NY 10019-6754			Phone no.	212-492-3600

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8 Date of action 05/10/2013 AND 05/15/2013	9 Classification and description PREFERRED AND 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 BOTH ITS PREFERRED AND COMMON STOCKHOLDERS DURING THE CALENDAR YEAR DECEMBER 31, 2013. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO DISTRIBUTIONS PAID ON MAY 10, 2013 AND MAY 15, 2013.**

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 47.33% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. PREFERRED STOCKHOLDERS WHO RECEIVED THE MAY 10, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1012 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE MAY 15, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.11 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, 2012. THE ISSUER'S EARNINGS AND PROFITS ALLOCABLE TO BOTH PREFERRED AND COMMON UNITS FOR THE YEAR ENDED DECEMBER 31, 2013, TOTALED 52.67% OF DISTRIBUTIONS MADE TO HOLDERS OF PREFERRED AND COMMON UNITS FOR THE YEAR THEN ENDED. ACCORDINGLY, HOLDERS OF THE ISSUER'S PREFERRED AND COMMON UNITS MUST REDUCE THE BASIS IN THEIR UNITS BY AN AMOUNT EQUAL TO 47.33% OF 2013 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., 2013) 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.

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Signature ▶ *[Handwritten Signature]* Date ▶ 6-2-2015
Print your name ▶ PETROS CHRISTODOULOU ^{CPA} G. Kulevskis ^{CPA} Title ▶

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

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8 Date of action 08/09/2013 AND 08/15/2013	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 47.33% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2013. PREFERRED STOCKHOLDERS WHO RECEIVED THE AUGUST 9, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.1012 PER UNIT. COMMON STOCKHOLDERS WHO RECEIVED THE AUGUST 15, 2013 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.11 PER UNIT.**

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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)

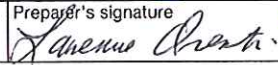
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Print your name ▶ PETROS CHRISTODOULOU ^{CEO & CFO} Title ▶ G. Valoginis ^{COO}

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	LAWRENCE ORENSTEIN		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

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	Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶	86-1065772
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