

CVR Partners, LP  
2277 Plaza Drive, Suite 500  
Sugar Land, Texas 77479  
(281) 207-3200

April 5, 2011

Justin Dobbie  
John Stickel  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-7010

**Re: CVR Partners, LP  
Amendment No. 4 to the Registration Statement on  
Form S-1 filed December 20, 2010**

**File No. 333-171270**

Dear Mr. Dobbie and Mr. Stickel:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, CVR Partners, LP (the "Partnership") hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that the Registration Statement may become effective at 3 p.m., April 7, 2011, or as soon thereafter as it is practicable.

The Partnership acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Partnership from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Partnership may not assert staff comments and the declaration of effectiveness as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions or comments, please feel free to call me or Michael Levitt of Fried, Frank, Harris, Shriver & Jacobson LLP at 212-859-8735.

Sincerely,

/s/ John J. Lipinski

John J. Lipinski  
Chief Executive Officer and President