



August 21, 2024

VIA EDGAR

Mr. Brian McAllister
Mr. Craig Arakawa
United States Securities and Exchange Commission
Division of Corporation Finance
Office of Energy & Transportation
100 F. Street, NE
Washington, D.C. 20549

RE: CVR Partners, LP
Form 10-K for the Fiscal Year Ended December 31, 2023
Filed February 21, 2024
File No. 001-35120

Dear Mr. McAllister and Mr. Arakawa:

Set forth below please find the response of CVR Partners, LP (the "Partnership", "we", "us", or "our") to the comment received from the staff of the United States Securities and Exchange Commission (the "Staff") in the Staff's letter to the Partnership, dated July 26, 2024, regarding the Partnership's Form 10-K for the fiscal year ended December 31, 2023 (our "2023 Form 10-K"). For ease of reference in this response, we have repeated the Staff's comment below.

Form 10-K for the Year Ended December 31, 2023
Non-GAAP Reconciliations, page 46

1. *We note your non-GAAP reconciliation of Available Cash for Distribution includes three reconciling items labelled as current (reserves) adjustments for operating/investing/financing activities and that you have included footnote disclosure that describes various elements included in each of the three reconciling items. Please address the following:*
 - *Expand your footnote disclosure to further describe the elements labelled as other future operating needs, other future investing activities and other future financing needs.*
 - *For each of the items described in the footnotes, quantify each element included in the adjustment.*

Response: We respectfully acknowledge the Staff's comment, have reviewed our non-GAAP reconciliation of Available Cash for Distribution, and propose to further describe and quantify the adjustments, including expanding the footnotes to clarify what is included in each adjustment, as set forth below.

We are a master limited partnership with variable distributions. As included in our 2023 Form 10-K, Available Cash for Distribution is an important non-GAAP financial performance measure that allows investors to assess our operating results and profitability. The current policy of the board of directors of our general partner (the "Board") is to distribute all Available Cash for Distribution (as determined by the Board in its sole discretion) that the Partnership generates on a quarterly basis. Available Cash for Distribution is defined as EBITDA (net income before (i) interest expense, net, (ii) income tax expense and (iii) depreciation and amortization expense) for the quarter excluding noncash income or expense items (if any), for which adjustment is deemed necessary or appropriate by the Board in its sole discretion, less (i) reserves for maintenance capital expenditures, debt service and other contractual obligations and (ii) reserves for future operating or capital needs (if any), in each case, that the Board deems necessary or appropriate in its sole discretion. Available Cash for Distribution may

