



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2024

Dane J. Neumann  
Chief Financial Officer  
CVR Partners. LP  
2277 Plaza Drive, Suite 500  
Sugarland TX 77479

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

Dear Dane J. Neumann:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation