



August 2, 2024

**VIA EDGAR**

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

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

Ladies and Gentlemen:

On behalf of CVR Partners, LP (the "Partnership") and as a follow-up to the discussion on August 1, 2024 with Mr. Brian McAllister of the staff (the "Staff") of the United States Securities and Exchange Commission regarding the letter from the Staff to the Partnership, dated July 26, 2024, and with respect to the above-referenced filing of the Partnership, I hereby confirm that the Partnership will respond to the Staff's comments set forth in such letter on or before August 23, 2024.

Sincerely,

/s/ Jeffrey D. Conaway

Jeffrey D. Conaway  
*Vice President, Chief Accounting Officer and Corporate Controller*

cc: Mr. David L. Lamp  
Mr. Mark A. Pytosh  
Mr. Dane J. Neumann  
Ms. Melissa M. Buhrig