

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Capital Clean Energy Carriers Corp.		98-0525705	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
IOANNIS LOUKISSAS	+30 210 458 4950	I.LOUKISSAS@CAPITALMARITIME.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
3 IASSONOS STREET		PIRAEUS, GREECE 18537	
8 Date of action	9 Classification and description		
08/26/2024	See Statement		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Statement		See Statement	

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 ▶ **On August 26, 2024, Capital Product Partners L.P., a Marshall Islands limited partnership (Ticker: "CPLP"), converted into Capital Clean Energy Carriers Corp., a Marshall Islands corporation (Ticker: "CCEC") (the "Conversion"). In the Conversion, each common unit of CPLP outstanding (CUSIP: Y11082206) converted into one common share, par value \$0.01 per share, of CCEC (CUSIP: Y00408107). Such common shares are currently listed on the NASDAQ Global Select Market under the ticker symbol "CCEC".**

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 Conversion is assumed to qualify as a tax-free reorganization under Section 368(a)(1)(F). A shareholder's aggregate tax basis in common shares received pursuant to the Conversion will equal such shareholder's aggregate tax basis in common units held immediately before the Conversion.**

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 ▶ **As the Conversion was effected on a one-for-one basis, a shareholder's basis in each common share received in the Conversion is the same as such shareholder's basis in each common unit held immediately before the Conversion.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 368, 354, and 358.

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ Generally, no gain or loss should be recognized with this organizational action.


Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2024.

Blank lines for providing other necessary information.

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.

Sign Here

Signature ▶  Date ▶ September 11, 2024

Print your name ▶ GERASIMOS KALOGIRATOS Title ▶ CEO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.