



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

August 29, 2008

U.S. Mail

Mr. James R. Gibbs, Chief Executive Officer
Frontier Oil Corporation
10000 Memorial Drive, Suite 600
Houston, Texas 77024

Re: Frontier Oil Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed February 28, 2008
File No. 1-07627

Dear Mr. Gibbs:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: C. Moncada-Terry
Michael Jennings, via facsimile at 713-688-0616