



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

July 17, 2007

Via U.S. Mail and Fax (214-871-3560)

Mr. Stephen J. McDonnell
Chief Financial Officer
Holly Energy Partners, L.P.
100 Crescent Court, Suite 1600
Dallas, TX 75201-6915

**Re: Holly Energy Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 26, 2007
File No. 1-32225**

Dear Mr. McDonnell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ April Sifford

April Sifford
Branch Chief Accountant