



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 9, 2009

Via U.S. Mail

Mr. Bruce R. Shaw
Chief Financial Officer
Holly Energy Partners, L.P.
100 Crescent Court, Suite 1600
Dallas, TX 75201

**Re: Holly Energy Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2008, as amended
Filed February 17, 2009
Response Letter
Submitted September 11, 2009
File No. 1-32225**

Dear Mr. Shaw:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director