



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