



DIVISION OF
CORPORATION FINANCE

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

February 9, 2011

Mr. Bruce R. Shaw
Chief Financial Officer
Holly Energy Partners, L.P.
100 Crescent Court, Suite 1600
Dallas, Texas 75201-6915

Re: Holly Energy Partners, L.P.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 16, 2010
File No. 1-32225

Dear Mr. Shaw:

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/ Ethan Horowitz

Ethan Horowitz
Branch Chief