



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2022

Michael Jennings  
Chief Executive Officer  
Holly Energy Partners, L.P.  
2828 N. Harwood  
Suite 1300  
Dallas, TX 75201

**Re: Holly Energy Partners, L.P.**  
**Registration Statement on Form S-3**  
**Filed May 23, 2022**  
**File No. 333-265154**

Dear Mr. Jennings:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Karina Dorin, Staff Attorney, at (202) 551-3763 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Katherine Terrell Frank