



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2010

Mr. Jeff A. Stevens  
Chief Executive Officer  
Western Refining, Inc.  
123 W. Mills Ave., Suite 200  
El Paso, TX 79901

**Re: Western Refining, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 12, 2010**  
**Form 10-Q for the quarterly period ended March 31, 2010**  
**Filed May 10, 2010**  
**Definitive Proxy Statement**  
**Filed April 12, 2010**  
**Response Letter Dated August 12, 2010**  
**File No. 001-32721**

Dear Mr. Stevens:

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

Sincerely,

H. Roger Schwall  
Assistant Director