

Mail Stop 3561

April 12, 2010

Mark B. Cox  
Executive Vice President and Chief Financial Officer  
Delek US Holdings, Inc.  
7102 Commerce Way  
Brentwood, Tennessee 37027

**Re: Delek US Holdings, Inc.**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed March 9, 2009**  
**File No. 1-32868**

Dear Mr. Cox:

We have completed our review of your annual report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director