



DIVISION OF
CORPORATION FINANCE

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

August 18, 2009

Mr. John J. Lipinski
Chief Executive Officer
CVR Energy, Inc.
2277 Plaza Drive, Suite 500
Sugar Land, TX 77479

Re: CVR Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 13, 2009
Schedule 14A Filed March 27, 2009
Response Letter Dated July 14, 2009
File No. 001-33492

Dear Mr. Lipinski:

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

Sincerely,

H. Roger Schwall
Assistant Director