

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

12 January 2010

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Alon Refining Krotz Springs, Inc.

File No. 333-163942 -- CF# 24521

Alon Refining Krotz Springs, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-4 filed on December 22, 2009, as amended January 12, 2010.

Based on representations by Alon Refining Krotz Springs, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.5	through December 31, 2013
Exhibit 10.6	through December 31, 2011
Exhibit 10.7	through December 31, 2013

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Timothy S. Levenberg
Special Counsel