



DIVISION OF
CORPORATION FINANCE

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

August 24, 2020

Ezra Uzi Yemin
Chief Executive Officer
Delek Logistics Partners, LP
7102 Commerce Way
Brentwood, Tennessee 37027

Re: Delek Logistics Partners, LP
Registration Statement on Form S-3
Filed August 20, 2020
File No. 333-248202

Dear Mr. Yemin:

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 Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Laura Katherine Mann, Esq.