

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

September 15, 2023

Reuven Spiegel Chief Financial Officer Delek Logistics Partners, LP 310 Seven Springs Way Suite 500 Brentwood, TN 37027

> Re: Delek Logistics Partners, LP Registration Statement on Form S-3 Filed September 7, 2023 File No. 333-274402

Dear Reuven Spiegel:

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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Stephen Hinton