

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**16 January 2013**

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

**CVR Refining, LP**

**File No. 333-184200 – CF# 28887**

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CVR Refining, LP submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on October 1, 2012, as amended on November 27, 2012.

Based on representations by CVR Refining, LP 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 10.16	through December 31, 2014
Exhibit 10.17	through June 17, 2017

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

Timothy S. Levenberg  
Special Counsel