



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 5, 2018

Via E-mail

Richard L. Voliva III  
Chief Financial Officer  
HollyFrontier Corporation  
2828 N. Harwood, Suite 1300  
Dallas, Texas 75201

**Re: HollyFrontier Corporation  
Form 10-K for Fiscal Year Ended  
December 31, 2017  
Filed February 21, 2018  
File No. 1-03876**

Dear Mr. Voliva:

We have completed our review of your filing. 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.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief  
Office of Natural Resources