



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 12, 2018

William Pate  
Chief Executive Officer  
Par Pacific Holdings, Inc.  
800 Gessner Road, Suite 875  
Houston, Texas 77024

**Re: Par Pacific Holdings, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2017**  
**Form 10-K for the Fiscal Year ended December 31, 2016**  
**File No. 001-36550**

Dear Mr. Pate:

We have completed our review of your filings. 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/ Karl Hiller *for*

John Reynolds  
Assistant Director  
Office of Natural Resources

cc: James Matthew Vaughn  
Senior Vice President and General Counsel