



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

David L. Lamp  
President and Chief Executive Officer  
CVR Energy, Inc.  
2277 Plaza Drive, Suite 500  
Sugar Land, TX 77479

**Re: CVR Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 23, 2022**  
**File No. 001-33492**

Dear David L. Lamp:

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,

Division of Corporation Finance  
Office of Energy & Transportation