



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2024

Atanas H. Atanasov  
Chief Financial Officer  
HF Sinclair Corp  
2828 N. Harwood, Suite 1300  
Dallas, Texas 75201

**Re: HF Sinclair Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-41325**

Dear Atanas H. Atanasov:

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