

DIVISION OF CORPORATION FINANCE

April 21, 2022

Denise McWatters Executive Vice President, General Counsel and Secretary Delek Logistics Partners, LP 7102 Commerce Way Brentwood, Tennessee 37027

> Re: Delek Logistics Partners, LP Registration Statement on Form S-3 Filed April 14, 2022 File No. 333-264300

Dear Ms. McWatters:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Ieuan Adrian List