

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

August 18, 2009

Mr. John J. Lipinski 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, 2008

Filed March 13, 2009

Schedule 14A Filed March 27, 2009 Response Letter Dated July 14, 2009

File No. 001-33492

Dear Mr. Lipinski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director