



September 13, 2022

**Via EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mr. Ethan Horowitz  
Ms. Anuja A. Majmudar

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

Ladies and Gentlemen:

On behalf of CVR Energy, Inc. (the "Company") and as a follow-up to the discussion on September 13, 2022 with Ms. Anuja A. Majmudar of the staff (the "Staff") of the United States Securities and Exchange Commission regarding the letter from the Staff to the Company, dated September 2, 2022, and with respect to the above-referenced filing of the Company, I hereby confirm that the Company will respond to the Staff's comments set forth in such letter on or before September 30, 2022.

Sincerely,

CVR Energy, Inc.

/s/ Melissa M. Buhrig

Melissa M. Buhrig  
Executive Vice President, General Counsel and Secretary

cc: Mr. David L. Lamp  
Mr. Dane J. Neumann