

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

Alon USA Energy, Inc.

CIK: **1325955** | IRS No.: **742966572** | State of Incorporation: **DE** | Fiscal Year End: **1231**

Type: **CORRESP**

SIC: **2911** Petroleum refining

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January 26, 2009

VIA EDGAR

Jill S. Davis
Branch Chief
U.S. Securities & Exchange Commission
Division of Corporate Finance
100 F. Street, N.E.
Washington, DC 20549

Alon USA Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 11, 2008
Re: Form 10-Q for the Quarterly Period Ended September 30, 2008
Filed November 7, 2008
File No. 1-32567

Dear Ms. Davis:

Alon USA Energy, Inc. (the "Company") respectfully requests an extension of time to respond to the comments of the staff (the "Staff") of the Securities and Exchange Commission to the above-referenced filings in order to allow the Company to gather additional information. The Company intends to file its response to the Staff's comments no later than February 2, 2009.

Sincerely,

/s/ Shai Even

Shai Even

Senior Vice President and Chief Financial Officer

cc: Mark Wojciechowski
Jennifer Goeken
U.S. Securities and Exchange Commission

Jeff D. Morris
Harlin R. Dean
Alon USA Energy, Inc.