



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

DIVISION OF  
CORPORATION FINANCE

July 19, 2010

Michael S. Ciskowski  
Principal Financial and Accounting Officer  
Valero Energy Corporation  
One Valero Way  
San Antonio, TX 78249

**Re: Valero Energy Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-13175**

Dear Mr. Ciskowski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director