



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

October 2, 2008

Mr. Steven J. Crowe  
Chief Financial Officer  
Chevron Corporation  
6001 Bollinger Canyon Road  
San Ramon, California 94583-2324

**Re: Chevron Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 28, 2008  
File No. 1-00368**

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief