

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

DIVISION OF CORPORATION FINANCE

May 8, 2012

<u>Via E-mail</u> Ms. Patricia E. Yarrington Chief Financial Officer Chevron Corporation 6001 Bollinger Canyon Road San Ramon, California 94583-2324

> Re: Chevron Corporation Form 10-K for the Fiscal Year ended December 31, 2011 Filed February 23, 2012 File No. 1-00368

Dear Ms. Yarrington:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Karl Hiller

Karl Hiller Branch Chief