



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 3, 2006

Mr. Stephen J. Crowe
Vice President and Chief Financial Officer
Chevron Corporation
6001 Bollinger Canyon Road
San Ramon, California 94583

**Re: Chevron Corporation
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 1, 2006
File No. 001-00368**

Dear Mr. Crowe:

We have completed our review of your 2005 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief