

Christopher A. Butner

Asst. Secretary, Corporate Governance Legal **Corporate Governance**

Chevron Corporation 6001 Bollinger Canyon Rd. T3180 San Ramon, CA 94583 Tel 925-842-2796 Fax 925-842-2846

December 20, 2007

Ms. Carmen Moncada-Terry Attorney Advisor Division of Corporation Finance United States Securities and Exchange Commission 100 F. Street, NE Washington, D.C. 20549

Re: Chevron Corporation

Definitive Proxy Statement on Schedule 14A ("2007 Proxy Statement")

Filed March 19, 2007 File No. 001-00368

Dear Ms. Moncada-Terry:

We have received your letter dated December 6, 2007 regarding Chevron's 2007 Proxy Statement. Your letter requested a response by December 20, 2007. This letter confirms that the response date has been extended to no later than February 4, 2008. Thank you for your consideration, and please contact me at (925) 842-2796 if you have any questions.

Sincerely yours,

/S/ CHRISTOPHER A. BUTNER

Christopher A. Butner

cc: Charles A. James Lydia I. Beebe