

April 20, 2005

via facsimile and U.S. mail

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

Re: ChevronTexaco Corporation  
10-K for the fiscal year ended December 31, 2004  
File No. 001-00368

Dear Mr. Crowe:

We have completed our review of your 2004 Form 10-K and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director

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Mr. Stephen J. Crowe  
ChevronTexaco Corporation  
March 18, 2005  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

DIVISION OF  
CORPORATION FINANCE