



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2024

Eimear P. Bonner  
Vice President and Chief Financial Officer  
Chevron Corporation  
5001 Executive Parkway  
Suite 200  
San Ramon, California 94583-5006

**Re: Chevron Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-00368**

Dear Eimear P. Bonner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation