

December 6, 2007

Mail Stop 7010

*By U.S. Mail and facsimile to (210) 345-3214*

William R. Klesse  
Chief Executive Officer  
Valero Energy Corporation  
One Valero Way  
San Antonio, Texas  
78249

**Re: Valero Energy Corporation  
Definitive Proxy Statement on Schedule 14A  
Filed March 23, 2007  
File No. 001-13175**

Dear Mr. Klesse:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3687.

Sincerely,

Carmen Moncada-Terry  
Attorney Advisor