



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 16, 2008

*U.S. Mail*

Mr. Jay D. Browning, Senior Vice President – Corporate Law & Secretary  
Valero Energy Corporation  
One Valero Way  
San Antonio, Texas 78249

**Re: Valero Energy Corporation**  
**Form 10-K**  
**Filed February 29, 2008**  
**File No. 1-13175**

**Form 10-Q**  
**Filed May 9, 2008**  
**File No. 1-13175**

**Definitive Proxy Statement on Schedule 14A**  
**Filed March 17, 2008**  
**File No. 1-13175**

Dear Mr. Browning:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director