



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2011

Mr. Chen Ge  
Secretary to the Board of Directors  
China Petroleum & Chemical Corporation  
22 Chaoyangmen North Street  
Chaoyang District, Beijing, 100728  
The People's Republic of China

**Re: China Petroleum & Chemical Corporation**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**File No. 1-15138**

Dear Mr. Chen:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director