



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 31, 2006

via U.S. mail and facsimile

Mr. Raymond I. Wilcox
President and Chief Executive Officer
Chevron Phillips Chemical Company, LLC
10001 Six Pines Drive
The Woodlands, TX 77380-1498

**RE: Chevron Phillips Chemical Company, LLC
Form 10-K for the Fiscal Year Ended December 31, 2005
Form 10-Q for the Fiscal Quarter Ended March 31, 2006
File No. 333-59054-01**

Dear Mr. Wilcox:

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

If you have any questions regarding these comments, please direct them to Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker
Accounting Branch Chief