

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

May 2, 2011

Via E-Mail to Charles S. Parrish Greg Goff Chief Executive Officer Tesoro Corporation 19100 Ridgewood Parkway San Antonio, Texas 78259-1828

Re: Tesoro Corporation

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 1, 2010

Form 10-K for the Fiscal Year Ended December 31, 2010

Filed March 1, 2011, as amended April 20, 2011

File No. 1-03473

Dear Mr. Goff:

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

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall Assistant Director

cc: Charles Strauss (via e-mail)