



DIVISION OF
CORPORATION FINANCE

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)