



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

November 22, 2017

Steven M. Sterin
Executive Vice President and Chief Financial Officer
Andeavor
19100 Ridgewood Parkway
San Antonio, TX 78259

**Re: Andeavor
Registration Statement on Form S-4
Filed November 13, 2017
File No. 333-221504**

Dear Mr. Sterin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Karina V. Dorin at (202) 551-3763 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

H. Roger Schwall
Assistant Director
Office of Natural Resources