

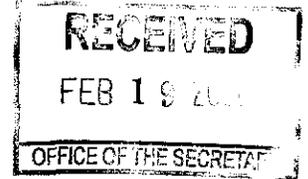
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ExxonMobil

February 15, 2008

Ms. Nancy M. Morris
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090



Re: File Number S7-29-07 - Concept Release on Possible Revisions to the Disclosure Requirements Relating to Oil and Gas Reserves

Dear Ms. Morris:

Exxon Mobil Corporation would like to express its support for the Commission's project to re-examine the existing disclosure requirements for oil and gas reserves. The Commission's recent Concept Release addresses many important issues that have been long-time concerns to the oil and gas industry.

The reporting of oil and gas reserves is very important to ExxonMobil, our current and prospective shareholders and other users of our financial statements. As has been noted in several recent studies, the current system has not been substantially updated since its inception in the late 1970's. As a result, the system has not kept up with technological advances in the industry, changes in the global energy markets and the changing nature of oil and gas development projects. ExxonMobil has participated in the development of the American Petroleum Institute's (API) comment letter on the Concept Release, which will be filed separately, and we fully endorse the positions and recommendations that are reflected in that letter.

ExxonMobil appreciates the Commission's efforts to re-examine the reserves disclosure system and to provide the industry with an opportunity to comment. Representatives of ExxonMobil would welcome the opportunity to discuss the API response with the Commission's staff, or any other questions that the staff may have, as this project progresses.

Sincerely,