



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

May 26, 2010

Via U.S. Mail & Facsimile

Ms. Janet F. Clark
Chief Financial Officer
Marathon Oil Corporation
5555 San Felipe Road
Houston, TX 77056

**Re: Marathon Oil Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement
Filed March 8, 2010
Response Letter Dated April 30, 2010
File No. 1-05153**

Dear Ms. Clark:

We have reviewed your response letter, and we have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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

1. Please confirm that in all future filings that require you to file a third party report under Item 1208(a)(8), such report will contain all of the information required by Regulation S-K.

2. We are still considering your response to prior comment 12 and may issue additional comments, if any, at a later time.

Definitive Proxy Filed March 8, 2010

Diversity, page 15

3. We note you view and define diversity in its broadest sense and always look at a diverse pool of candidates when there is an opening on the board. Therefore, it appears that diversity is one of the characteristics considered in the selection of nominees for director. Please tell us how the Corporate Governance and Nominating Committee assesses the effectiveness of this policy. See Item 407(c)(2)(vi) of Regulation S-K.

Executive Compensation Risk Assessment

4. We note your disclosure that the Committee does not believe any of your executive compensation programs encourage excessive risk. Please advise us of the basis for your conclusion that disclosure with respect to your non-executive employees is not necessary under Item 402(s) of Regulation S-K and describe the process you undertook to reach that conclusion.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Donald F. Delaney, at (202) 551-3863, or Christopher J. White, Branch Chief, at (202) 551-3461, if you have questions regarding comments on the financial statements and related matters. Please contact John Lucas, at (202) 551-5798, Anne Nguyen Parker, Branch Chief, at (202) 551-3611, or me, at (202) 551-3745 with any other questions.

Sincerely,

H. Roger Schwall
Assistant Director