



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 2, 2006

Mr. Steven A. Cosse  
Executive Vice President and General Counsel  
Murphy Oil Corporation  
200 Peach Street, P.O. Box 7000  
El Dorado, AR 71731-7000

**Re: Murphy Oil Corporation**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**File No. 001-08590**

Dear Mr. Cosse:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief