



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

May 7, 2008

via U.S. mail and facsimile

Kevin G. Fitzgerald  
Senior Vice President and Chief Financial Officer  
Murphy Oil Corporation  
200 Peach Street  
P.O. Box 7000  
El Dorado, AR 71731-7000

**Re: Murphy Oil Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008**

**Definitive Proxy Statement on Schedule 14A  
Filed March 28, 2008  
File No. 1-08590  
Response Letter Dated April 22, 2008  
File No. 1-08590**

Dear Mr. Fitzgerald:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: M. Duru  
J. Madison