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July 16, 2010

Securities and Exchange Commission  
Mr. H. Roger Schwall, Assistant Director  
Division of Corporation Finance  
100 F Street NE – Mail Stop 4628  
Washington, D.C. 20549-4628

Re: **Murphy Oil Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Response Letter Dated April 30, 2010**  
**File No. 1-08590**

Dear Mr. Schwall:

In reference to your SEC inquiry letter to Murphy Oil Corporation dated July 7, 2010, Murphy Oil requests an extension to reply. Due to the requirements of preparing second quarter financial results and Form 10-Q, the Company expects to reply to your letter on or before August 4, 2010. Thank you for your consideration of this matter.

Sincerely,

/s/ John W. Eckart

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John W. Eckart

Vice President and Controller

JWE/rs

