

July 22, 2020

David R. Looney
Executive Vice President and Chief Financial Officer
Murphy Oil Corporation
P.O. Box 7000
El Dorado, Arkansas 71731-7000

Corporation

Fiscal Year Ended December 31, 2019
2020

Re: Murphy Oil

Form 10-K for the
Filed February 27,
File No. 001-08590

Dear Mr. Looney:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation