

July 25, 2022

David Looney
Chief Financial Officer
Murphy Oil Corporation
9805 Katy Fwy, Suite G-200
Houston, Texas 77024

Corporation

Fiscal Year Ended December 31, 2021
2022

Re: Murphy Oil

Form 10-K for

Filed February 25,

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