

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

DIVISION OF CORPORATION FINANCE MAIL STOP 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