



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