

STATEMENT PURSUANT TO TREASURY REGULATIONS

SECTION 1.355-5(b) BY (Name): _____,

(Taxpayer Identification Number or Social Security Number): _____,

A SIGNIFICANT DISTRIBUTE

On August 30, 2013, Murphy Oil Corporation, a Delaware corporation ("Murphy Oil"), distributed (the "Distribution"), approximately 46,743,316 shares of common stock of Murphy USA Inc., a Delaware corporation ("Murphy USA Inc.") to the holders of record of Murphy Oil as of 5:00 p.m. Eastern Time on August 21, 2013 (the "Record Date"). As a result of the Distribution, each holder of record of Murphy Oil common stock was entitled to receive one share of Murphy USA Inc. common stock for every four outstanding Murphy Oil common shares held by such shareholder as of the Record Date.

1. Name, address and employer identification number of the distributing corporation:

Murphy Oil Corporation
200 Peach Street
El Dorado, AR 71730
EIN: 71-0361522

2. Name, address and employer identification number of the controlled corporation:

Murphy USA Inc.
200 Peach Street
El Dorado, AR 71730
EIN: 46-2279221

3. The undersigned was a stockholder owning shares of Murphy Oil Corporation common stock as of the Record Date and received shares of Murphy USA Inc. common stock in the Distribution. The undersigned may have received cash in lieu of a fractional share of Murphy USA Inc. common stock, which fractional shares were aggregated and sold by the transfer agent. The aggregate fair market value of Murphy USA Inc. common stock and any cash received by the stockholder was \$_____.

4. The undersigned did not surrender any stock or securities in Murphy Oil in connection with the Distribution.

5. Murphy Oil received a private letter ruling from the Internal Revenue Service to the effect that the Distribution will qualify as tax-free under Section 355 of the Internal Revenue Code of 1986, as amended.

Stockholder's Name (please print)

Taxpayer's Signature

Taxpayer Identification Number
or Social Security Number

IF APPLICABLE, THIS STATEMENT SHOULD BE COMPLETED AND ATTACHED TO YOUR 2013 FEDERAL INCOME TAX RETURN.