



DIVISION OF
CORPORATION FINANCE

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

February 1, 2011

Via U.S. Mail & Facsimile

Ms. Janet F. Clark
Chief Financial Officer
Marathon Oil Corporation
5555 San Felipe Road
Houston, TX 77056

**Re: Marathon Oil Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010, as amended September 17, 2010
File No. 1-05153**

Dear Ms. Clark:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director