



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

DIVISION OF  
CORPORATION FINANCE

July 13, 2022

Dane E. Whitehead  
Chief Financial Officer  
Marathon Oil Corporation  
990 Town and Country Boulevard  
Houston, Texas 77024-2217

**Re: Marathon Oil Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 17, 2022**  
**Form 8-K filed May 4, 2022**  
**File No. 001-05153**

Dear Mr. Whitehead:

We have completed our review of your filings. 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