



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2015

Mindy K. West  
Chief Financial Officer  
Murphy USA Inc.  
200 Peach Street  
El Dorado, AR  
71730-5836

**Re: Murphy USA Inc.  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed February 27, 2015  
File No. 001-35914**

Dear Ms. West:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director

Cc: Joseph Hall, Esq.  
Donald Smith