



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

June 8, 2017

R. Andrew Clyde
President and Chief Executive 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, 2016
Filed February 22, 2017
File No. 1-35914**

Dear Mr. Clyde:

We have completed our review of your filing. 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,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products