



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

October 15, 2007

Mr. Claiborne P. Deming  
Principal Executive Officer  
Murphy Oil Corporation  
200 Peach Street, P.O. Box 7000  
El Dorado, AR 71731

**Re: Murphy Oil Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 001-08590**

Dear Mr. Deming:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief