



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

DIVISION OF  
CORPORATION FINANCE

September 11, 2019

Roger W. Jenkins  
President and Chief Executive Officer  
Murphy Oil Corporation  
300 Peach Street  
El Dorado, AR 71731-7000

**Re: Murphy Oil Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2018**  
**Filed February 27, 2019**  
**Form 8-K Filed August 8, 2019**  
**File No. 001-08590**

Dear Mr. Jenkins:

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 Natural Resources

cc: Walter K. Compton