



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

March 23, 2010

Abbe L. Dienstag
Kramer Levin Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, NY 10036-2714

Re: Exxon Mobil Corporation
Incoming letter dated January 28, 2010

Dear Mr. Dienstag:

This is in response to your letter dated January 28, 2010 concerning the shareholder proposal that Ram Trust Services submitted to ExxonMobil. On January 21, 2010, we issued our response expressing our informal view that ExxonMobil could exclude the proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position.

After reviewing the information contained in your letter, we find no basis to reverse our previous position.

Sincerely,


Brian V. Breheny
Deputy Director,
Legal & Regulatory Policy

cc: Elizabeth A. Ising
Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W.
Washington, DC 20036-5306

KRAMER LEVIN NAFTALIS & FRANKEL LLP

ABBE L. DIENSTAG
PARTNER
PHONE 212-715-9280
FAX 212-715-8280
ADIENSTAG@KRAMERLEVIN.COM

January 28, 2010

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: **Request for Reconsideration
of No-Action Letter Dated January 21, 2010**
Exxon Mobil Corporation
Shareholder Proposal of Ram Trust Services et. al.
Securities Exchange Act of 1934 - Rule 14a-8

Ladies and Gentlemen:

On behalf of our client Ram Trust Services we request reconsideration of the Staff's no-action response letter dated January 21, 2010 to Exxon Mobil Corporation, in which the Staff said that it would take no action if Exxon Mobil omitted the proposal of Ram Trust Services from the proxy materials for the Company's 2010 annual meeting of shareholders.

The proposal requests that the board of directors adopt as policy, and amend the bylaws as necessary, to require the chair of the board of directors to be an independent member of the board. Counsel to Exxon Mobil submitted a no-action letter request seeking to exclude the proposal because it would require the board to assure the independence of the chairman in all circumstances. Our client responded to the Staff that this was *not the intent of the proposal*. Our client stressed that its proposal was not self implementing but merely called for the board to adopt a policy which necessarily would have the detail required for practical implementation and among whose terms would be those dealing with exigencies in which independence was not possible. While our client believed this to be implicit in the original formulation of its proposal, it offered to clarify this intention by adding to the proposal the words "wherever possible."

It was therefore with surprise that our client read the response of the Staff to the Exxon Mobil no-action request. The Staff stated, "As it does not appear to be within the power of the power of the board of directors to ensure that its chairman retains his or her independence at all

Division of Corporation Finance
Securities and Exchange Commission
January 28, 2010
Page 2

times... it appears that the proposals are beyond the power of the board to implement.” It should be apparent that *the Staff’s response does not speak to the proposal of Ram Trust Services.*

Our client therefore consulted with us on the Staff’s response, and we too were surprised by the response, particularly since our client’s proposal is supported by published Staff letters denying no-action relief in similar circumstances. Accordingly, on behalf of our client we respectfully request reconsideration of the Staff’s response and the withdrawal of the no-action relief granted in the Staff’s January 21, 2010 letter.

We note that Exxon Mobil convened its 2009 annual meeting of shareholders on May 27, 2009. It can therefore be expected to begin preparing its 2010 proxy materials shortly. We therefore request that the Staff give its timely consideration to our reconsideration request.

ARGUMENT

The proposal, as first formulated in a letter to Exxon Mobil of December 11, 2009, read:

Resolved: The Shareholders request the Board of Directors to adopt as policy, and amend the bylaws as necessary, to require the Chair of the Board of Directors to be an independent member of the Board. This policy should be phased in for the next CEO transition.

(The proposal was originally presented by Stephen Viederman and co-sponsored by Gwendolen Noyes. Mr. Viederman subsequently withdrew his proposal and agreed to co-sponsor a proposal of the same tenor by our client Ram Trust Services.)

By letter dated December 18, 2010, Gibson Dunn & Crutcher LLP, counsel to Exxon Mobil, informed the Staff of the Company’s intention to omit the proposal, principally on the basis of the Staff’s guidance in Staff Legal Bulletin 14C. In that SLB, the Staff indicates that it would permit an issuer to exclude a proposal regarding director independence under Rule 14a-8(i)(6) “on the basis that the proposal does not provide the board with an opportunity or mechanism to cure a violation of the standard requested in the proposal.”

In response, in a letter to the Staff received December 29, 2009, our client clarified its proposal. It stated that, in requesting the Company board to adopt a policy on the independence of the chairman, it intended that “the policy crafted by the board would address opportunities and mechanisms for cure and other circumstances where compliance with the policy is not possible.” While our client stated its belief that this was implicit in the proposal as originally formulated, it offered to modify the proposal to avoid any doubt over this issue. As modified, the proposal reads:

Division of Corporation Finance
Securities and Exchange Commission
January 28, 2010
Page 3

RESOLVED: The shareholders request the Board of Directors to adopt as policy, and amend the bylaws as necessary, to require the Chair of the Board of Directors, wherever possible, to be an independent member of the Board. This policy should be phased in for the next CEO transition.

The addition of the words "wherever possible" was intended to explicitly convey the understanding that the proposal was not intended to be self-implementing, and the expectation that the board policy and the bylaws would address extraordinary situations such as where the chairman ceases to be independent, where strict compliance with the policy is not possible. The Staff has in the past declined no-action relief in respect of proposals with this formulation. See e.g. Bristol-Myers Squibb Co. (February 7, 2005) (proposal to adopt policy separating positions of chairman and chief executive officer "wherever possible" not excludable); Merck & Co. (December 29, 2004) (same).

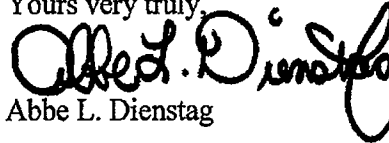
In light of this clarification, it should be evident that it is simply not the case that our client's proposal would require the chairman to retain his or her independence at all times and under all circumstances. We believe therefore that the proposal is, and from the start has been, consistent with the Staff position in Staff Legal Bulletin 14C. There is accordingly, in our view, no basis for Exxon Mobil to exclude the proposal from its 2010 proxy materials.

CONCLUSION

For the reasons stated, we respectfully request that the Staff reconsider the position taken in its January 21, 2010 letter. We further request that the letter of January 21 be withdrawn, and that the Staff inform Exxon Mobil that it is unable to concur that the Ram Trust Services proposal may be omitted from the Company's 2010 proxy materials.

If the Staff has questions or requires additional information, please do not hesitate to contact the undersigned at (212) 715-9280. If the Staff does not concur with our position, we would appreciate an opportunity to confer with the Staff concerning this matter prior to the issuance of any response.

Yours very truly,



Abbe L. Dienstag

ALD/ae

KRAMER LEVIN NAFTALIS & FRANKEL LLP

Division of Corporation Finance
Securities and Exchange Commission
January 28, 2010
Page 4

cc: Elizabeth A. Ising, Esq. (Via Federal Express)
Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W.
Washington, DC 20036-5306

Mr. David Rosenthal (Via Federal Express)
Vice President for Investor Relations and Corporate Secretary
Exxon Mobil Corporation
5959 Las Colinas Boulevard
Irving, TX 75039

Mr. John Higgins (Via e-mail)
Ram Trust Services
45 Exchange Street
Portland, ME 04101

Mr. Stephen Viederman

FISMA & OMB Memorandum M-07-16

Ms. Gwendolen Noyes

FISMA & OMB Memorandum M-07-16