

**MEMORANDUM**

October 17, 2008

TO: File No. S7-15-08

FROM: Wayne Carnall  
Chief Accountant  
Division of Corporation Finance

RE: **Telephone Conversation with Exxon Mobil Corporation**

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On October 5, 2008, Wayne Carnall had a telephone conversation with Patrick T. Mulva, Vice President and Controller of Exxon Mobil Corporation, to discuss some of the issues raised in their comment letter dated September 5, 2008 regarding Modernization of the Oil and Gas Reporting Requirements.