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Richard E. Gutman
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ExxonMobil

July 14, 2006

Ms. Cecilia D. Blye, Chief
Securities and Exchange Commission
Division of Corporation Finance
Office of Global Risk Management
100 F Street, N. E.
Washington, D. C. 20549

Re: Exxon Mobil Corporation
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed February 28, 2005
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 28, 2006
File No. 1-2256

Dear Ms. Blye:

On behalf of Exxon Mobil Corporation and its affiliated companies ("ExxonMobil"), please find enclosed our responses to your questions regarding the above filings set forth in your letter of May 4, 2006. Our responses are numbered to correspond to the numbered comments in your letter.

If you desire a clarification of any or our responses, please contact me at my address or number above.

Very truly yours,

/s/ RICHARD E. GUTMAN

Richard E. Gutman

REG/vgp
Attachment

c: Mr. James Lopez
Securities and Exchange Commission

**Exxon Mobil Corporation's Response to the
SEC Letter of May 4, 2006**

**December 31, 2004 Form 10-K
December 31, 2005 Form 10-K**

- 1. We note your discussion of sales of chemicals by your joint venture, Infineum, into Iran and Syria, countries identified as state sponsors of terrorism and subject to economic sanctions imposed in part as a result of their pursuit of weapons of mass destruction. Please advise us whether the sales were to the governments of those countries, or to entities owned or controlled by those governments. Advise us also whether, to the best of your knowledge, understanding and belief, the chemicals sold into Iran and Syria by Infineum have military application, including potential use in the production of conventional, chemical or other weapons.*

With respect to Iran, all but one of the customers of Infineum were private entities to the best of our knowledge. The exception was a customer which is wholly-owned by the Iranian National Oil Company. With respect to Syria, all of the customers were private entities to the best of our knowledge. Infineum sales were fuel and lubricant additives developed for use in internal combustion engines. To the best of our knowledge the additives sold to entities in Iran and Syria were blended into fuels and lubricants used in motor vehicles. Infineum is not aware of these additives having been used in military applications. All of these sales were legal under the applicable U. S. laws and regulations.

- 2. We note also your discussion of ExxonMobil Sales and Supply Corporation's purchases of Syrian crude from independent third parties on a spot basis between 2003 and 2005. Please advise us of the terms of your spot purchases; the timing, to the best of your knowledge, of the exchange of funds and delivery of oil between the initial seller and your counterparty; the annual dollar amounts paid by EMS&S from 2003 through 2005; and whether your counterparties acquired oil directly from the Syrian government or entities controlled by the Syrian government.*

The key commercial terms of EMS&S's spot purchases of Syrian crude from independent third parties during 2003-2005 are shown on the attached spreadsheet together with the total dollar amounts of such purchases for each year. These transactions were normal spot purchases of crude oil. During the time in question, and continuing to the present, it was and is legal under the applicable U.S. laws and regulations for U.S. companies to purchase Syrian crude oil, either indirectly through third parties or directly from the Syrian government or the government-controlled Syrian Petroleum Company ("Sytrol").

We have no information on the timing of the exchange of funds between our counterparties and their initial sellers. Except as noted below, our counterparties may have acquired the oil directly from Sytrol, but we cannot be sure of that from the documentation we have; nor can we be sure of the timing of the delivery of the oil between our counterparties and their initial sellers. For four of the transactions set forth on the attached spreadsheet, we have the information indicated in footnotes 4 and 5 to the spreadsheet.

Syrian Crude -- Third-Party Purchases by ExxonMobil Sales and Supply Corporation for 2003, 2004 & 2005

| Contract Number | Delivery Terms (1) | Syrian Load Port (2) | Vessel | Title Transfer Date | Seller Name | Crude Type (3) | Quantity (thousands of barrels) | Amount (millions of U.S. dollars) |
|-------------------|--------------------|----------------------|----------------|---------------------|--------------------------------------|----------------|---------------------------------|-----------------------------------|
| 2003 | | | | | | | | |
| 648006-1-10 | FOB | BAN | MINERVA ASTRA | 3/22/03 | API OIL LIMITED BERMUDA | SL | 611.7 | 15.7 |
| 648006-2-1 | FOB | TAR | ATHENS 2004 | 6/28/03 | API OIL LIMITED BERMUDA | SOU | 577.0 | 13.9 |
| 648006-1-12 | FOB | BAN | HAMANE SPIRIT | 7/29/03 | API OIL LIMITED BERMUDA | SL | 627.2 | 16.6 |
| 658546-1-1 | FOB | BAN | MINERVA ASTRA | 9/21/03 | API OIL LIMITED BERMUDA | SL | 626.3 | 17.0 |
| 661322-1-1 | DES | BAN | ZRINSKI | 11/8/03 | ARCADIA PETROLEUM LTD. | SL | 604.4 | 16.3 |
| 650119-1-1 | FOB | BAN | GENMAR GABRIEL | 1/17/03 | ELF TRADING SA GENEVA | SL | 310.1 | 9.6 |
| 650119-1-2 | FOB | TAR | GENMAR GABRIEL | 1/20/03 | ELF TRADING SA GENEVA | SOU | 279.5 | 7.1 |
| 651368-1-1 | FOB | BAN | MAGNITUDE | 3/12/03 | ELF TRADING SA GENEVA | SL | 609.6 | 16.0 |
| 651413-1-1 | FOB | TAR | MINERVA MAYA | 3/22/03 | ELF TRADING SA GENEVA | SOU | 580.3 | 12.3 |
| 656222-1-1 | FOB | BAN | ATHENS 2004 | 7/16/03 | GALAXY ENERGY INTERNATIONAL LTD | SL | 611.9 | 16.2 |
| 660984-1-2 | DES | TAR | TRIDENT HOPE | 11/27/03 | J & S TRADING CO LTD | SOU | 180.2 | 4.4 |
| 660984-1-1 | DES | BAN | TRIDENT HOPE | 11/27/03 | J & S TRADING CO LTD | SL | 421.3 | 11.6 |
| 648385-1-1 | DES | BAN | GELIBOLU | 1/3/03 | REPSOL YPF TRADING Y TRANSPORTE S.A. | SL | 628.1 | 19.5 |
| 651359-1-1 | FOB | BAN | MINERVA ZENIA | 3/23/03 | REPSOL YPF TRADING Y TRANSPORTE S.A. | SL | 608.4 | 16.0 |
| 653554-1-1 | DES | BAN | SINTRA | 5/7/03 | REPSOL YPF TRADING Y TRANSPORTE S.A. | SL | 553.4 | 12.5 |
| 661370-1-1 | DES | BAN | FRAMURA | 12/2/03 | REPSOL YPF TRADING Y TRANSPORTE S.A. | SL | 616.8 | 17.3 |
| 647918-1-8 | DES | BAN | ZRINSKI | 2/28/03 | SARAS S.P.A. RAFFINE | SL | 610.1 | 19.0 |
| 653919-1-2 | DES | TAR | ZRINSKI | 5/12/03 | SARAS S.P.A. RAFFINE | SOU | 280.2 | 6.0 |
| 653919-1-1 | DES | BAN | ZRINSKI | 5/12/03 | SARAS S.P.A. RAFFINE | SL | 305.2 | 7.2 |
| 647918-1-9 | DES | BAN | SILBA | 6/11/03 | SARAS S.P.A. RAFFINE | SL | 605.5 | 16.4 |
| 647918-1-10 | DES | BAN | KORNATI | 9/1/03 | SARAS S.P.A. RAFFINE | SL | 612.1 | 17.4 |
| 662463-1-1 | DES | BAN | FRAMURA | 12/17/03 | SARAS S.P.A. RAFFINE | SL | 618.2 | 18.5 |
| 649888-1-1 | DES | BAN | HAMANE SPIRIT | 1/24/03 | SINOCHEM INTERNATIONAL OIL CO LTD | SL | 605.4 | 18.5 |
| 654368-1-1 | DES | BAN | EAGLE CORONA | 6/3/03 | SINOCHEM INTERNATIONAL OIL CO LTD | SL | 609.8 | 16.2 |
| 659443-1-1 | FOB | BAN | SARPEN | 9/26/03 | TOTSA TOTAL OIL TRADING SA | SL | 617.6 | 17.3 |
| Year Total | | | | | | | 13,310.2 | 358.4 |

| | | | | | | | | |
|-------------------|-----|-----|-------------------|----------|-----------------------------|-----|-----------------|--------------|
| 2004 | | | | | | | | |
| 7885804 | FOB | BAN | MINERVA ALEXANDRA | 5/3/04 | APIOIL LTD | SL | 602.6 | 21.5 |
| 7897303 | FOB | TAR | MINERVA LIBRA | 5/30/04 | APIOIL LTD | SOU | 580.7 | 17.1 |
| 7912202 | FOB | BAN | MINERVA MAYA | 7/17/04 | APIOIL LTD | SL | 602.7 | 22.8 |
| 7933702 | FOB | TAR | STENA NATALITA | 8/3/04 | APIOIL LTD | SOU | 576.9 | 18.5 |
| 7945800 | FOB | BAN | ANIA | 9/9/04 | APIOIL LTD | SL | 625.7 | 24.6 |
| 7953302 | FOB | BAN | MINERVA ZOE | 9/28/04 | APIOIL LTD | SL | 623.5 | 28.0 |
| 7819800 | DES | BAN | MINERVA ASTRA | 1/3/04 | ARCADIA PETROLEUM LTD | SL | 228.7 | 7.0 |
| 7819800 | DES | BAN | MINERVA ASTRA | 1/5/04 | ARCADIA PETROLEUM LTD | SL | 382.9 | 11.7 |
| 7865602 (4) | DES | BAN | ALDEBARAN | 4/15/04 | ARCADIA PETROLEUM LTD | SL | 596.5 | 19.0 |
| 7945801 | DES | BAN | SEALOYALTY | 9/18/04 | ARCADIA PETROLEUM LTD | SL | 624.5 | 28.4 |
| 7972600 | FOB | BAN | ELIANE | 10/28/04 | ARCADIA PETROLEUM LTD | SL | 626.3 | 25.6 |
| 7991900 | FOB | TAR | MINERVA IRIS | 11/30/04 | ARCADIA PETROLEUM LTD | SOU | 286.0 | 6.0 |
| 7991900 | FOB | BAN | MINERVA IRIS | 12/1/04 | ARCADIA PETROLEUM LTD | SL | 312.0 | 10.0 |
| 7906505 | DES | BAN | BRITISH WILLOW | 7/11/04 | BP OIL INTERNATIONAL LTD | SL | 598.4 | 21.2 |
| 7864100 | DES | BAN | SILBA | 3/24/04 | CONOCOPHILLIPS GERMANY GMBH | SL | 597.6 | 19.8 |
| 7859602 | DES | BAN | MOSS | 3/29/04 | J&S TRADING CO LTD | SL | 595.1 | 18.3 |
| 7936005 | DES | TAR | MINERVA EMMA | 8/16/04 | J&S TRADING CO LTD | SOU | 577.1 | 19.8 |
| 7300220 | CFR | BAN | SEAQUEEN | 12/29/04 | REPSOL YPF TRADING Y | SL | 626.0 | 23.5 |
| 7959704 | DES | BAN | ASTRO SATURN | 10/7/04 | TOTAL INTERNATIONAL LTD | SL | 625.4 | 28.3 |
| 7824102 | FOB | BAN | SERENITY | 2/3/04 | TOTSA TOTAL OIL TRADING SA | SL | 602.5 | 17.3 |
| 7927200 (5) | FOB | BAN | PARTHENON | 7/29/04 | TOTSA TOTAL OIL TRADING SA | SL | 602.7 | 24.8 |
| 7985204 | DES | BAN | KORNATI | 11/11/04 | TOTSA TOTAL OIL TRADING SA | SL | 622.1 | 22.2 |
| Year Total | | | | | | | 12,116.0 | 435.3 |

- (1) "FOB" means Free On Board, "DES" means Delivery Ex Ship, and "CFR" means Cost and Freight, all as defined in INCOTERMS.
- (2) "BAN" is Baniyas, "TAR" is Tartous
- (3) "SL" is Syrian Light, "SOU" is Souedie
- (4) Our documentation indicates that the seller did not acquire the oil directly from Syrian Petroleum Company ("Sytrol"), but it is not clear when the seller took title to the oil.
- (5) Our documentation indicates that the respective sellers acquired the oil directly from Sytrol and took title just before transferring title to EMS&S.

Syrian Crude -- Third-Party Purchases by ExxonMobil Sales and Supply Corporation for 2003, 2004 & 2005

| Contract Number | Delivery Terms (1) | Syrian Load Port (2) | Vessel | Title Transfer Date | Seller Name | Crude Type (3) | Quantity (thousands of barrels) | Amount (millions of U.S. dollars) |
|-------------------|--------------------|----------------------|------------------|---------------------|-----------------------------|----------------|---------------------------------|-----------------------------------|
| 2005 | | | | | | | | |
| 7315200 | DES | BAN | SEANOSTRUM | 5/11/05 | APIOIL LTD | SL | 606.9 | 28.3 |
| 7326500 | FOB | BAN | ANIA | 8/10/05 | APIOIL LTD | SL | 626.0 | 39.9 |
| 7330700 | FOB | BAN | CAPE ANCONA | 9/19/05 | APIOIL LTD | SL | 609.3 | 35.1 |
| 7334840 | FOB | BAN | FORWARD BRIDGE | 10/21/05 | APIOIL LTD | SL | 624.6 | 34.5 |
| 7323942 | FOB | BAN | MARIA TSAKOS | 7/13/05 | ARCADIA PETROLEUM LTD | SL | 626.5 | 34.4 |
| 7339400 | DES | BAN | SANKO BRAVE | 11/25/05 | ARCADIA PETROLEUM LTD | SL | 612.9 | 31.4 |
| 7314862 | DES | BAN | KRASNODAR | 3/27/05 | CONOCOPHILLIPS LTD | SL | 630.4 | 31.3 |
| 7316783 (5) | FOB | BAN | FRANKOPAN | 5/22/05 | ENI SPA | SL | 626.0 | 29.2 |
| 7303601 | DES | BAN | STAVANGER BAY | 1/11/05 | ERG RAFFINERIE MEDITERRANEE | SL | 617.6 | 26.3 |
| 7343440 | DES | BAN | CE-MERAPI | 12/10/05 | EUROPETROLEUM ENERGY SA | SL | 384.8 | 21.6 |
| 7343440 | DES | TAR | CE-MERAPI | 12/10/05 | EUROPETROLEUM ENERGY SA | SOU | 266.5 | 10.8 |
| 7317247 | DES | BAN | MERBABU | 4/13/05 | EUROPETROLEUM INC | SL | 631.2 | 29.4 |
| 7317248 | DES | TAR | CE-MERAPI | 5/7/05 | EUROPETROLEUM INC | SOU | 560.5 | 19.7 |
| 7317662 | DES | BAN | PETROVSK | 5/11/05 | EUROPETROLEUM INC | SL | 606.2 | 27.4 |
| 7324362 | FOB | BAN | CAPE ANCONA | 7/1/05 | EUROPETROLEUM INC | SL | 622.2 | 35.6 |
| 7331485 | DES | BAN | MERBABU | 9/15/05 | EUROPETROLEUM INC | SL | 625.0 | 36.7 |
| 7305707 | DES | TAR | ASTRO SATURN | 2/16/05 | PETRACO OIL CO LTD | SOU | 229.0 | 6.7 |
| 7305707 | DES | BAN | ASTRO SATURN | 2/16/05 | PETRACO OIL CO LTD | SL | 371.7 | 15.7 |
| 7311965 | DES | BAN | GAETANO D'ALESIO | 4/14/05 | PETRACO OIL CO LTD | SL | 373.8 | 17.5 |
| 7311965 | DES | TAR | GAETANO D'ALESIO | 4/14/05 | PETRACO OIL CO LTD | SOU | 217.0 | 7.9 |
| 7343387 | DES | TAR | MONTE UMBE | 12/19/05 | PETRACO OIL CO LTD | SOU | 562.6 | 25.0 |
| 7313520 (5) | CFR | BAN | GENMAR DEFIANCE | 4/17/05 | REPSOL YPF TRADING Y | SL | 607.5 | 29.7 |
| 7326409 | DES | BAN | JAG LEELA | 7/27/05 | REPSOL YPF TRADING Y | SL | 616.5 | 35.4 |
| 7317661 | DES | BAN | MANDELO | 5/31/05 | SINOCHEM INTERNATIONAL OIL | SL | 609.5 | 29.4 |
| 7308540 | FOB | BAN | ATALANDI | 2/22/05 | TOTSA TOTAL OIL TRADING SA | SL | 624.2 | 30.1 |
| 7316782 | FOB | TAR | ANIA | 5/19/05 | TOTSA TOTAL OIL TRADING SA | SOU | 557.8 | 19.8 |
| 7336088 | DES | BAN | LIVIA | 10/25/05 | TOTSA TOTAL OIL TRADING SA | SL | 625.3 | 35.4 |
| 7343806 | DES | BAN | SCORPIUS | 12/23/05 | TOTSA TOTAL OIL TRADING SA | SL | 609.5 | 33.5 |
| Year Total | | | | | | | 15,281.1 | 757.3 |

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