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Patrick T. Mulva
Vice President and Controller



March 15, 2011

Elizabeth Murphy
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Proposed Rules Regarding Disclosure of Payments by Resource
Extraction Issuers - Release No. 34-63549; File No. S7-42-10

The enclosed comments supplement the comments previously submitted on behalf of Exxon Mobil Corporation in our letter of January 31, 2011.

We understand that several commenters have expressed doubt as to whether, in fact, there are currently in effect any non-U.S. laws against disclosure of resource extraction payments that could conflict with the disclosure required by Section 13(q) of the Securities Exchange Act of 1934.¹

Of the potential conflicting laws identified by API member companies (including laws in Cameroon, China, Qatar, and Angola), ExxonMobil has direct experience with non-disclosure laws in Qatar and Angola. For the Commission's information, we accordingly enclose the following:

- Exhibit 1. English translation of Despacho 385/06, as currently in effect in Angola, which broadly prohibits disclosure of any information related to petroleum activities in Angola without authorization from the Ministry of Petroleum.
- Exhibit 2. Directive dated December 23, 2009, from the Minister of Energy & Industry of Qatar, prohibiting the disclosure of "commercially sensitive information, including without limitation that on actual or projected production costs, revenues or reserves ... which would, or could readily enable commercially sensitive information on activities in the State of Qatar to be separately identified."

¹ See, for example, letter dated March 1, 2011, from Sen. Benjamin L. Cardin, Sen. John F. Kerry, Sen. Patrick Leahy, Sen. Charles E. Schumer, and Rep. Barney Frank; letter dated March 2, 2011 from Susan Maples, J.D., Post-Doctoral Research Fellow, Columbia University School of Law.

We also understand that another API company has received legal advice from local counsel in the People's Republic of China ("PRC") to the effect that disclosure of information from which sensitive commercial information could be derived would be prohibited by Chinese laws against the disclosure of state secrets, including the PRC State Secrets Protection Law promulgated by the National Congress on September 5, 1988, as amended on April 29, 2010; and the Implementation Rules on the PRC State Secrets Protection Law promulgated by the State Secrets Protection Bureau on May 25, 1990.

We believe the foregoing examples clearly demonstrate the critical importance of including an exemption in the final rules under Section 13(q) for disclosure that would cause an issuer to violate the laws of another country, similar to current exemptive provisions contained in the rules for disclosure of proved reserves.

We appreciate the opportunity to provide our comments to the Commission and would be pleased to meet at any time to discuss them, as well as to provide any additional information you may find helpful.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patrick J. Malone". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Attachments

Considering that we have found that some national and foreign entities tend to resort to companies integrating the contracting groups operating in the Angolan oil sector in order to obtain diverse information on their respective activities, a fact that can result in the provision of divergent data which are un-coincident with one another;

Considering that it is critical to define rules providing that any information related to the exercise of petroleum activities in Angola shall be provided by the State's supervising entity;

Considering that the Ministry of Petroleum, as the State's Central Administration body, is responsible for the execution of policies defined by the Government related to the Angolan oil sector's activities, as well as coordination, control and inspection of all activities conducted by national and foreign companies operating in the Country;

Under Article 114, Paragraph 3 of the Constitutional Law I determine as follows:

1. As the Government Body responsible for the coordination, control and inspection of the petroleum activities conducted in the Republic of Angola, the Ministry of Petroleum is responsible for providing all the information related to those activities to any entities that may require them within the framework of their legal and social actions.
2. In accordance with the provisions of the preceding paragraph, the entities that may require any information related to national petroleum activities shall request them from the office of the Minister of Petroleum.
3. Companies conducting their activities in the Country are prohibited to provide any information without the previous formal authorization from the Minister of Petroleum.
4. This dispatch comes into force immediately.

So ordered.

Luanda, August 10, 2006

The Minister, Desidério da Graça Veríssimo e Costa

MINISTRY OF PETROLEUM

Dispatch Nº409/06 of October 2

Considering that the wording of Paragraph 3 of Dispatch 385/06 of August 23, published in the *Diário da República* (Official Gazette) Nº102, 1st Series, of August 23, 2006 is susceptible to cause some constraints to the Tax Administration's taxation process for oil operations conducted in Angola, in accordance with the provisions of Law Nº 13/04 of December 24 (Law on Petroleum Taxation Law);

In order to accurately clarify the wording of the relevant Paragraph 3 of Article 114 of the Constitutional Law, I determine as follows:

§ Sole Paragraph: - The wording of Paragraph 3 of Dispatch Nº385/06 of August 23 will now read as follows:

"3. Companies conducting their activity in the Country are prohibited to provide any information without the previous formal authorization from the Minister of Petroleum, excepting the information requested by the competent Tax Office, under the provisions of Law 13/04 of December 2, for clarification of respective tax returns.

So Ordered.

Luanda, October 3, 2006

The Minister, Desidério da Graça Veríssimo e Costa

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Office of the
Deputy Premier,
Minister of Energy & Industry



Ref. : MEI/2867/09.....

Date : 23 December, 2009.....

Mr. [REDACTED]
President & General Manager
ExxonMobil Qatar Inc.
Doha, Qatar

Fax: [REDACTED]

Re: Restrictions on the Disclosure of Commercially Sensitive Information

Dear [REDACTED],

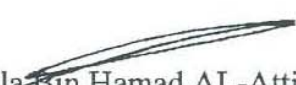
As you will be aware, the various joint venture and production sharing agreements that have been entered-into for projects in the State of Qatar provide express restrictions on the disclosure of confidential information without the consent of either one or both of Qatar Petroleum or the State of Qatar, subject to certain exceptions, including where disclosure is required by law.

It has come to our attention that certain changes to the reporting arrangements of companies in the United States of America may, absent an express prohibition by the Government of the State of Qatar, result in those companies being required to publish detailed information in relation to their activities in the State of Qatar at such a disaggregated level that it would amount to a public disclosure of commercially sensitive information. We consider that such disclosure could potentially damage the interests of the State of Qatar and new laws are currently being drafted to control the disclosure of such information.

Until the new law comes into effect, you are hereby directed that the public disclosure of commercially sensitive information, including without limitation that on actual or projected production costs, revenues or reserves, in relation to your and your affiliates' activities in the State of Qatar, which would, or could readily enable commercially sensitive information on the activities in the State of Qatar to be separately identified, is prohibited.

Should you have any questions or are uncertain about the application or interpretation of this directive, you should contact Mr. [REDACTED], General Counsel of Qatar Petroleum for clarification.

Regards,


Abdulla Bin Hamad AL-Attayah
Deputy Premier Minister of Energy & Industry
QP Chairman & Managing Director

cc: DV, LC