

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5546

DIVISION OF
CORPORATION FINANCE

Mail Stop 5546
January 6, 2006

Via Facsimile (972) 444-1969 and US Mail

Rex W. Tillerson
Chief Executive Officer
Exxon Mobil Corporation
5959 Las Colinas Boulevard
Irving TX 75039-2298

Re: Exxon Mobil Corporation
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed February 28, 2005
File No. 1-02256

Dear Mr. Tillerson:

We have limited our review of the above filing to disclosures relating to your contacts with countries that have been identified as state sponsors of terrorism, and we will make no further review of the filing. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with supplemental information so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note from public media sources that you may have existing or anticipated operations associated with Iran, Syria and Sudan, which are identified as state sponsors of terrorism by the U.S. State Department and subject to export controls imposed, in part, as a result of actions in support of terrorism and/or pursuit of weapons of mass destruction and missile programs. We note that your Form 10-K does not contain any disclosure about operations in these countries. With a view to disclosure, please address the materiality of your contacts with these countries. Your response should describe your current, historical and anticipated operations in, and contacts with, these countries, including through subsidiaries, affiliates, joint ventures and other direct and indirect arrangements.
2. In your materiality analysis, please discuss whether your operations or contacts, if any, constitute a material investment risk for your security holders. Please also address the impact on your business of any operational challenges or regulatory compliance challenges resulting from any contacts with Syria, Iran or Sudan.
3. In preparing your response please consider that evaluations of materiality should not be based solely on quantitative factors,

such
as the approximate dollar amount of revenues and assets associated
with Syria, Iran and Sudan, but should include consideration of
qualitative factors that a reasonable investor would deem
important
in making an investment decision, including the potential impact
of
corporate activities upon a company's reputation and share value.
In
this regard, we note that Arizona and Louisiana have adopted
legislation requiring their state retirement systems to prepare
reports regarding state pension fund assets invested in, and/or
permitting divestment of state pension fund assets from, companies
that do business with countries identified as state sponsors of
terrorism. Illinois, Oregon and New Jersey have adopted, and
other
states are considering, legislation prohibiting the investment of
certain state assets in, and/or requiring the divestment of
certain
state assets from, companies that do business with Sudan. Harvard
University, Stanford University, and Dartmouth College have all
adopted policies prohibiting investment in, and/or requiring
divestment from, companies that do business with Sudan. Your
materiality analysis should address the potential impact of the
investor sentiment evidenced by these actions.

Please respond to these comments within 10 business days or
tell us when you will provide us with a response. Please
understand
that we may have additional comments after reviewing your
amendment
and responses to our comments. Please file your response letter
on
EDGAR.

We urge all persons who are responsible for the accuracy and
adequacy of the disclosure in the filings to be certain that the
filings include all information required under the Exchange Act of
1934 and that they have provided all information investors require
for an informed investment decision. Since the company and its
management are in possession of all facts relating to the
company's
disclosure, they are responsible for the accuracy and adequacy of
the
disclosures they have made.

In connection with responding to our comments, please
provide,
in writing, a statement from the company acknowledging that:

the company is responsible for the adequacy and accuracy of the
disclosure in the filing;

staff comments or changes to disclosure in response to staff
comments
do not foreclose the Commission from taking any action with
respect
to the filing; and

the company may not assert staff comments as a defense in any
proceeding initiated by the Commission or any person under the
federal securities laws of the United States.

In addition, please be advised that the Division of
Enforcement
has access to all information you provide to the staff of the
Division of Corporation Finance in our review of your filing or in
response to our comments on your filing.

Please contact James Lopez at (202) 551-3536 if you have any
questions about the comments or our review. You may also contact
me
at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief

cc: Roger Schwall
Assistant Director
Division of Corporation Finance
Rex W. Tillerson
Exxon Mobil Corporation
January 6, 2006
Page 1