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DIVISION OF CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3010



REC'D S.E.C.  
JAN 02 2008  
1086

January 2, 2008

Jonathan C. Dill  
9936 N. Lamplighter Lane  
Mequon, WI 53092

Re: Exxon Mobil Corporation  
Incoming letter dated December 13, 2007

Act: 1934  
Section: \_\_\_\_\_  
Rule: 14A-8  
Public  
Availability: 1-2-2008

Dear Mr. Dill:

This is in response to your letter dated December 13, 2007 concerning the shareholder proposal you submitted to ExxonMobil. On December 13, 2007, we issued our response expressing our informal view that ExxonMobil could exclude the proposal from its proxy materials for its upcoming annual meeting.

We received your letter after we issued our response. After reviewing the information contained in your letter, we find no basis to reconsider our position.

Sincerely,

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JAN 10 2008

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FINANCIAL

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*Jonathan A. Ingram*  
Jonathan A. Ingram  
Deputy Chief Counsel

cc: James Earl Parsons  
Counsel  
Exxon Mobil Corporation  
5959 Las Colinas Boulevard  
Irving, TX 75039-2293

9936 N. Lamplighter Lane  
Mequon, WI 53092  
13 December 2007  
RECEIVED  
2007 DEC 13 AM 11:23  
OFFICE OF CHIEF COUNSEL  
CORPORATION FINANCE

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Office of the Chief Counsel 100 F Street, NE  
Washington, DC 20549

RE: Correspondence from ExxonMobil Corporation Dated 12 December 2007  
to SEC Concerning Shareholder Proposal by Jonathan Dill for Proxy  
Statement

This letter is in response to the letter from ExxonMobil management to the SEC dated 12 December that seeks to stifle discussion of a shareholder resolution on grounds that are totally fallacious.

The SEC properly sets forth a rule governing future actions based on the effective receipt of correspondence by concerned parties. ExxonMobil is trying to amend and subvert this rule by changing the wording from "receipt" to "delivery." And, contrary to ExxonMobil's assertion in its letter, they do even have proof of receipt in the form of a recipient's signature.

ExxonMobil's claim that it's internal guidelines and standards preclude adherence to the wording of SEC regulations is preposterous. ExxonMobil is not able to publish internal guidelines that seek to modify or amend the wording of SEC rules. My argument for inclusion of my resolution in the proxy statement is based on the wording of the SEC rule, not ExxonMobil's attempted transformation of that rule into something different that happens to serve better their own interests. The SEC rule clearly states "receipt" and not "delivery." ExxonMobil has a finite deadline in January by which all proxy related matters must be concluded in order to print and distribute these materials in a timely manner. Acceptance of my proposal now or in the immediate future would in no way endanger or impinge upon this deadline. Frankly, if ExxonMobil is truly concerned about "maintain[ing] the scheduling certainty on which the process depends" they are wasting a considerable amount of time trying to "gag" legitimate shareholder discussion rather than using the time to prepare the schedule.

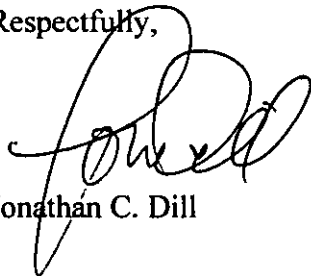
As for proof of continuous ownership of my shares, I provided ExxonMobil with proof of ownership on October 22, 2007 and with a statement concerning continuous ownership representing exactly the same type of proof that as acceptable to ExxonMobil last year. I acted in a manner based on (1) the precedent set and accepted by ExxonMobil last year, and (2) the fact that the repository of my shares had changed during the year and the current repository was unable to provide a statement of the type that ExxonMobil is now demanding this year, a change that should in no way diminish my rights as a shareholder. If ExxonMobil wishes, I will send them a sworn statement that I have neither purchased nor sold any ExxonMobil shares for more than one year and that transactions in nor

capital gains or loss on any ExxonMobil shares were or will be reported on my 2006 or 2007 income tax returns. As for ExxonMobil's purported requirement that only the repository may provide the statement (and forgetting that this was not required with my submission last year), what do ExxonMobil's guidelines specify is the remedy when the repository on the record date has not been the repository for one full year and cannot provide such a statement? Does ExxonMobil then deny shareholders certain rights to which they would otherwise be entitled?

I am sorry to bother you with all this correspondence, but I object the management of ExxonMobil trying to use arbitrary and false technicalities to avoid its responsibilities for a public discussion with the corporation's owners of a matter that the SEC itself deemed worthy of public discussion last year. I ask you to see through the unworthy obstructionism of ExxonMobil's legal department and rule in favor of placing my resolution in the forthcoming proxy statement. I thank you very much for your efforts in this matter.

I enclose five copies of this letter for your use. Please feel free to ignore the usual time stamping and return of an extra copy. I am sending a copy of this letter to ExxonMobil.

Respectfully,



Jonathan C. Dill

END