



October 25, 2011

Anu Nijhawan  
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**RE: Spin-off of Marathon Petroleum Corporation by Marathon Oil Corporation**

Madam,

We are replying to your correspondence dated October 4, 2011, in which was submitted information with regard to the tax treatment of the spin-off undertaken June 30, 2011 by Marathon Oil Corporation of its subsidiary company Marathon Petroleum Corporation.

Based on the information that you provided, the distribution meets the requirements of paragraph 86.1(2)(e) of the Income Tax Act (Canada). Since you have provided all of the information required under this paragraph and it was received within the time limits set out in the legislation, shareholders will be entitled to elect under section 86.1 in respect of the distribution.

We also acknowledge receipt of your consent to publish the fact that you have provided the information required to meet the conditions of paragraph 86.1(2)(e).

However, if IRS reviews the distribution at a later date and determines the distribution taxable, we will reverse our decision.

Should you have any questions, please do not hesitate to contact me at (418) 649-4993, extension 3134.

Yours truly,

Olivier Finette  
International Tax Division  
Quebec Taxation Services Office  
Canada Revenue Agency