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April 13, 2006

ATTN. RIN 1010-AD00  
Sharron L. Gebhardt  
Minerals Management Service  
Minerals Revenue Management  
Building 85  
Room A-614  
Denver Federal Center  
Denver Colorado 80225

**Minerals Management Service Proposal to Amend Regulations  
Regarding Valuation, For Royalty Purposes, of Oil Produced from Indian Leases  
30 CFR Part 206, 71 Fed. Reg. 7,453 (February 13, 2006)**

Dear Ms. Gebhardt:

Marathon Oil Company (Marathon) appreciates the opportunity to provide comments on the proposed rule referenced above. Marathon is an active payor of royalties for oil produced from numerous Indian leases, and Marathon has a substantial interest in the proposed rulemaking. The Royalty Strategy Task Force (RSTF), the U.S. Oil & Gas Association (USOGA) and the Council of Petroleum Accountants Societies (COPAS) each submitted comments to the proposed rule under separate letters. Marathon concurs with the comments and recommendations provided in the separate association submissions.

Please contact me at (713) 296-3722 if you would like additional information on this important rulemaking.

Regards,

A handwritten signature in black ink, appearing to read 'D. F. Riemer'.

Daniel F. Riemer  
Manager  
Crude Oil Marketing & Property Development