



DIVISION OF
CORPORATION FINANCE

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

March 22, 2016

Louis L. Goldberg
Davis Polk & Wardwell LLP
louis.goldberg@davispolk.com

Re: Exxon Mobil Corporation
Incoming letter dated January 22, 2016

Dear Mr. Goldberg:

This is in response to your letters dated January 22, 2016, February 29, 2016 and March 15, 2016 concerning the shareholder proposal submitted to ExxonMobil by the New York State Common Retirement Fund; the Church Commissioners for England; Zevin Asset Management, LLC on behalf of Ellen Sarkisian; The Regents of the University of California; the Vermont Pension Investment Committee; and The Brainerd Foundation. We also have received letters on behalf of the New York State Common Retirement Fund dated February 22, 2016 and March 9, 2016 and a letter from CalPERS dated March 9, 2016. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: Sanford Lewis
sanfordlewis@strategiccounsel.net

March 22, 2016

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Exxon Mobil Corporation
Incoming letter dated January 22, 2016

The proposal requests that the company publish an annual assessment of the long-term portfolio impacts of public climate change policies.

We are unable to concur in your view that ExxonMobil may exclude the proposal under rule 14a-8(i)(3). We are unable to conclude that the proposal is so inherently vague or indefinite that neither the shareholders voting on the proposal, nor the company in implementing the proposal, would be able to determine with any reasonable certainty exactly what actions or measures the proposal requires. Accordingly, we do not believe that ExxonMobil may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(3).

We are unable to concur in your view that ExxonMobil may exclude the proposal under rule 14a-8(i)(10). Based on the information you have presented, it does not appear that ExxonMobil's public disclosures compare favorably with the guidelines of the proposal. Accordingly, we do not believe that ExxonMobil may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(10).

We note your reference to rule 14a-8(l). Under that rule, a company is not required to disclose a shareholder proponent's name and address in its proxy statement. Accordingly, ExxonMobil would not be required to include the shareholder proponents' name or contact information in its proxy statement under rule 14a-8(l). Rather, ExxonMobil can indicate that it will provide the proponents' name and contact information to shareholders promptly upon receiving an oral or written request.

Sincerely,

Justin A. Kisner
Attorney-Adviser