

Section EXECUTIVE Approved by: Audit and Finance Committee	Subject WHISTLEBLOWING PROCEDURES
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• PURPOSE AND SCOPE

Pursuant to Section 301(m)(4) of the Sarbanes-Oxley Act of 2002 ("SOX"), audit committees are required to establish procedures for (i) the receipt, retention and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters, and (ii) the confidential, anonymous submission by employees of the issuer of concerns regarding questionable accounting or auditing matters.

Statement of Authority

Pursuant to Marathon Oil Corporation's (the "Company") Audit and Finance Committee Charter effective October 28, 2009, the Audit and Finance Committee is responsible for establishing procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Reporting Process and Procedures

The Committee establishes the following reporting processes and procedures:

1. Complaints received by the Company through its Business Integrity Office from employees, vendors, contractors or other third parties regarding accounting, internal accounting controls, or auditing matters shall be reported in accordance with these procedures to the Company's Audit and Finance Committee. Management shall be responsible for the handling of such complaints and shall report to the Audit and Finance Committee the actions taken or to be taken. Likewise, the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters shall be made available through the Company's Business Integrity Office. The Company's office of the Ombudsman may receive employee concerns regarding questionable accounting, internal accounting controls, or auditing matters and shall promptly advise the Business Integrity Office of same for the purpose of coordination of the handling of the concern, including its receipt, retention and treatment. The availability of these processes and procedures shall be communicated in the Company's Code of Business Conduct. Reporting may be through the use of the Company's Integrity Helpline, electronic or regular mail, or personal visit with the Business Integrity Office, and all reported cases shall be categorized according to content and logged to ensure appropriate retention in accordance with the Company's Records Retention Policy and the provisions of Section 301(m)(4) of SOX.
2. Coincident with the Audit and Finance Committee's review of the Company's annual and quarterly financial filings with the Securities and Exchange Commission, management shall report to the Audit and Finance Committee all matters, including those unresolved from prior reports, related to the receipt, retention, and treatment of complaints or concerns received by the Company regarding accounting, internal accounting controls or auditing matters.

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3. The Manager, Business Integrity Office, shall promptly report to the Chair of the Company's Audit and Finance Committee, any and all complaints or concerns with respect to accounting, internal accounting controls or auditing matters involving the President and Chief Executive Officer, the Chief Financial Officer, the Vice President Accounting and Controller, the Director of Internal Audit, and the Company's Independent Auditor.
4. Any correspondence addressed to the Audit and Finance Committee or the Chair of the Audit and Finance Committee shall be promptly forwarded to the Chair of the Audit and Finance Committee.
5. The Manager, Business Integrity Office shall periodically, but no less than annually, meet with the Audit and Finance Committee to review all complaints or concerns with respect to accounting, internal accounting controls or auditing matters brought to the attention of the Business Integrity Office which do not directly involve the individuals or independent auditor identified in paragraph 3) above. An offer of an executive session shall be extended to the Committee to meet privately with the Manager, Business Integrity.

In the event the employee or third party which has brought a complaint or concern with respect to accounting, internal accounting controls or auditing matters to the attention of the Business Integrity Office and is not satisfied with the resolution of the complaint or concern, the Manager, Business Integrity Office, shall refer further handling of the complaint or concern to the Chair of the Company's Audit and Finance Committee and so advise the employee or the third party.