



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 9, 2008

Mr. James J. Mulva
Chairman of the Board of Directors and Chief Executive Officer
ConocoPhillips
600 North Dairy Ashford
Houston, TX 77079

Re: ConocoPhillips
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 22, 2008
Response Letter Dated July 22, 2008
File No. 001-32395

Dear Mr. Mulva:

We have completed our review of your Form 10-K and related filings, and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief