



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

July 22, 2010

Mr. Sigmund L. Cornelius  
Chief Financial Officer  
ConocoPhillips  
600 North Dairy Ashford  
Houston, TX 77079

**Re: ConocoPhillips**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 25, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed April 1, 2010**  
**Schedule 14A Filed March 31, 2010**  
**Response Letter Dated June 11, 2010**  
**File No. 1-32395**

Dear Mr. Cornelius:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director