



DIVISION OF
CORPORATION FINANCE

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

February 24, 2022

Kelly B. Rose
Senior Vice President, Legal and General Counsel
ConocoPhillips
925 N. Eldridge Parkway
Houston, TX 77079

Re: ConocoPhillips
Registration Statement on Form S-4
Filed February 17, 2022
File No. 333-262829

Dear Ms. Rose:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Anuja Majmudar, Attorney-Advisor, at (202) 551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Zachary S. Podolsky, Esq.