



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 12, 2017

Via E-mail

Jack F. Harper  
Executive Vice President, Chief Financial Officer  
Concho Resources Inc.  
One Concho Center  
600 West Illinois Avenue  
Midland, Texas 79701

**Re: Concho Resources, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 25, 2016**  
**File No. 1-33615**

Dear Mr. Harper:

We have completed our review of your filing. 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.

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall  
Assistant Director  
Office of Natural Resources