



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2021

Kevin J. Mitchell  
Chief Financial Officer  
Phillips 66  
2331 CityWest Boulevard  
Houston, TX 77042

**Re: Phillips 66**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed February 24, 2021**  
**File No. 001-35349**

Dear Mr. Mitchell:

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,

Division of Corporation Finance  
Office of Energy & Transportation