

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

January 13, 2022

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