



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.