



DIVISION OF
CORPORATION FINANCE

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

August 26, 2022

Ryan M. Lance
Chairman and Chief Executive Officer
ConocoPhillips
925 N. Eldridge Parkway
Houston, TX 77079

**Re: ConocoPhillips
Registration Statement on Form S-4
Filed August 18, 2022
File No. 333-266960**

Dear Mr. Lance:

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 Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Keith Townsend, Esq.