



ConocoPhillips Company
925 N. Eldridge Parkway
Houston, Texas 77079

February 17, 2022

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: ConocoPhillips
Registration Statement on Form S-4
Filed on February 17, 2022

Ladies and Gentlemen:

Reference is made to the above-referenced Registration Statement on Form S-4 (the "Registration Statement"), filed with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended (the "Act"), on the date hereof, in connection with the proposed offers by ConocoPhillips (the "Company") to exchange (the "Exchange Offers") up to the aggregate principal amount outstanding of each of the Company's unregistered 3.750% Senior Notes due 2027, 4.300% Senior Notes due 2028, 2.400% Senior Notes due 2031, 4.875% Senior Notes due 2047 and 4.850% Senior Notes due 2048 (collectively, the "Restricted Notes"), each of which is guaranteed by the Company's subsidiary, ConocoPhillips Company (the "Guarantor"), for equal aggregate principal amounts of the respective series of the Company's 3.750% Senior Notes due 2027, 4.300% Senior Notes due 2028, 2.400% Senior Notes due 2031, 4.875% Senior Notes due 2047 and 4.850% Senior Notes due 2048 (collectively, the "Registered Notes"), each of which is guaranteed by the Guarantor, the offers of which have been registered under the Act. The Company is registering the Exchange Offers in reliance on the position of the staff of the U.S. Securities and Exchange Commission (the "Staff") enunciated in *Exxon Capital Holdings Corporation* (April 13, 1989), *Morgan Stanley & Co. Incorporated* (June 5, 1991) and *Shearman & Sterling* (July 2, 1993).

This will confirm that neither the Company nor the Guarantor has entered into any arrangement or understanding with any person to distribute the Registered Notes and, to the best of the Company's and the Guarantor's information and belief, each person participating in the Exchange Offers is acquiring the Registered Notes in its ordinary course of business and has no arrangement or understanding with any person to participate in the distribution of the Registered Notes. In this regard, the Company and the Guarantor will make each person participating in the Exchange Offers aware (through the Exchange Offer prospectus) that if the Exchange Offers are being registered for the purpose of secondary resales, any securityholder using the Exchange Offers to participate in a distribution of the Registered Notes (1) could not rely on the Staff position enunciated in *Exxon Capital Holdings Corporation* (April 13, 1989) or similar letters and (2) must comply with registration and prospectus delivery requirements of the Act in connection with any sale or transfer of the Registered Notes, unless the sale or transfer is made pursuant to an exemption from those requirements. Each of the Company and the Guarantor acknowledges that such a secondary resale transaction should be covered by an effective registration statement containing the selling securityholder information required by Item 507 of Regulation S-K.

In addition, the Company and the Guarantor will (i) make each person participating in the Exchange Offers aware (through the Exchange Offer prospectus) that any broker-dealer who holds Restricted Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives Registered Notes in exchange for such Restricted Notes pursuant to the Exchange Offers, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Act in connection with any resale of such Restricted Notes and (ii) include in the transmittal letter to be submitted to the Exchange Agent by an exchange offeree in order to participate in the Exchange Offers a provision to the following effect:

If the undersigned or any beneficial owner is a broker-dealer, the undersigned and such beneficial owner: (1) represents that it is participating in the Exchange Offers for its own account and is exchanging Restricted Notes that were acquired by it as a result of market-making or other trading activities, (2) confirms that it has not entered into any arrangement or understanding with any person to distribute the Restricted Notes and (3) acknowledges that it will deliver a prospectus meeting the requirements of the Act in connection with any resale of such Restricted Notes; however, by so acknowledging and by delivering a prospectus, such broker-dealer will not be deemed to admit that it is an underwriter within the meaning of the Act.

See *Shearman & Sterling* (July 2, 1993).

[Signature Page Follows]

[Signature Page to SEC Correspondence Letter]

Very truly yours,

CONOCOPHILLIPS

By: /s/ Andrew M. O'Brien

Name: Andrew M. O'Brien

Title: Vice President and Treasurer

[Signature Page to SEC Correspondence Letter]
