

June 28, 2007

Via U.S. Mail and Facsimile

James J. Mulva
Chief Executive Officer
ConocoPhillips
600 North Dairy Ashford
Houston, TX 77079

RE: ConocoPhillips
Form 10-K for the fiscal year ended December 31, 2006
Response letters dated April 12, 2007 and June 7, 2007
File No. 1-32395

Dear Mr. Mulva:

We have limited our review of your Form 10-K for the fiscal year ended December 31, 2006, to disclosures relating to your contacts with countries that have been identified as state sponsors of terrorism. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with supplemental information, so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General -

1. We note your response letter of June 7, 2007, states that in 2006, you purchased crude oil from three Syrian sources, including the Syrian Petroleum Company. Please identify the approximate dollar amount paid to the Syrian Petroleum Company. Please also advise us of the approximate dollar amount you have paid directly or indirectly to the Syrian government and/or Syrian government-controlled entities for crude oil and Syrian-origin vacuum gas oil to date in fiscal 2007, and the approximate dollar amount of such payments you anticipate making during the remainder of the fiscal year.

Closing Comments

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include all information required under the Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

the company is responsible for the adequacy and accuracy of the disclosure in the filings;

staff comments or changes to disclosure in response to staff comments

do not foreclose the Commission from taking any action with respect to the filings; and

the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please understand that we may have additional comments after we review your response to our comment. Please contact Jack Guggenheim at (202) 551-3523 if you have any questions about the comment or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief
Office of Global Security

Risk

cc: John A. Carrig
Chief Financial Officer
ConocoPhillips

Roger Schwall
Division of Corporation Finance