

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

July 22, 2010

Mr. Sigmund L. Cornelius Chief Financial Officer ConocoPhillips 600 North Dairy Ashford Houston, TX 77079

Re: ConocoPhillips

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 25, 2010

Form 10-K/A for the Fiscal Year Ended December 31, 2009

Filed April 1, 2010

Schedule 14A Filed March 31, 2010 Response Letter Dated June 11, 2010

File No. 1-32395

Dear Mr. Cornelius:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director