

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.