

DIVISION OF
CORPORATION FINANCE
Mail Stop 7010
February 10, 2006

Mr. Stephen F. Gates
Senior Vice President, Legal and General Counsel
ConocoPhillips
600 North Dairy Ashford
Houston, Texas 77079

Re: ConocoPhillips
Registration Statement on Form S-4
Filed January 11, 2005
File No. 333-130967

Dear Mr. Gates:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. 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 filing. 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.

Completion of the Merger is Subject to Certain Conditions, page 7

1. We note that the receipt of the tax opinions is a waivable condition. Indicate that you will resolicit shareholder approval if that condition is waived. Otherwise, revise your disclosure to present the transaction as taxable.

The Merger, page 26

Background of the Merger, page 26

2. You indicate that Mr. Shakouls had periodically met with Mr. Mulva and that they had discussed "ConocoPhillips` potential interest in a business combination with BR." Clarify whether Mr. Mulva`s briefing the Board on November 9, 2005 regarding a business combination was based on one of those meetings and, if so, when that meeting took place. Also, discuss whether Mr. Shackouls had comparable meetings with management of other companies.

3. You indicate on page 30 that at the December 12, 2005 special meeting, the Burlington Resources, Inc. board considered "possible alternative to the merger, including the possibility of an alternative

transaction with a third party." Disclose in greater detail the discussions regarding such potential merger partner or any other alternative merger partners. We further note that the board approved the merger agreement during the meeting. However, that the agreement allows the Burlington board, under certain circumstances, to engage in discussions with other potential merger partners. Disclose whether the board is considering pursuing the evaluation of other candidates. If it has determined otherwise, state when it made that determination and specify the board's reasoning for reaching that determination. Also describe any offers or indications of interest for Burlington submitted by third parties after December 12, 2005 that are not currently disclosed in your registration statement. If none existed, affirmatively indicate such in your response letter.

4. Clarify whether the Board, at the November 9th meeting, authorized Mr. Mulva to further pursue discussions with Burlington.

5. Expand the discussion of the November 30, 2005 to explain what you mean by "complementary fit." Explain also the reference to "the possible role of Mr. Limbacher in a new combined organization" and the relevance of that to the business combination.

Material United States Federal Income Tax Consequences of the Merger,
page 33

6. Indicate that the discussion contained is based upon opinion of counsel and identify such counsel. File the forms of opinion that will be later delivered as exhibits to this registration statement. We assume, based on your current presentation, that counsel will be providing a "long form" opinion.

Exhibit 8.1

7. File the form of the opinion to be used.

* * * * *

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 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 a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company

requests
acceleration of the effective date of the pending registration
statement, it should furnish a letter, at the time of such
request,
acknowledging that:

? should the Commission or the staff, acting pursuant to
delegated
authority, declare the filing effective, it does not foreclose the
Commission from taking any action with respect to the filing;

? the action of the Commission or the staff, acting pursuant to
delegated authority, in declaring the filing effective, does not
relieve the company from its full responsibility for the adequacy
and
accuracy of the disclosure in the filing; and

? the company may not assert staff comments and the declaration
of
effectiveness 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 connection with our review of your
filing or
in response to our comments on your filing.

We will consider a written request for acceleration of the
effective date of the registration statement as a confirmation of
the
fact that those requesting acceleration are aware of their
respective
responsibilities under the Securities Act of 1933 and the
Securities
Exchange Act of 1934 as they relate to the proposed public
offering of
the securities specified in the above registration statement. We
will
act on the request and, pursuant to delegated authority, grant
acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding
requesting acceleration of a registration statement. Please allow
adequate time after the filing of any amendment for further review
before submitting a request for acceleration. Please provide this
request at least two business days in advance of the requested
effective date.

Please contact Carmen Moncada-Terry at (202) 551-3687 or, in
her
absence, the undersigned, at (202) 551-3740 with any questions.

Sincerely,

H. Roger Schwall

Assistant Director

cc: C. Moncada-Terry

via facsimile

Andrew R. Brownstein, Esq.
Wachtell, Lipton, Rosen & Katz
(212) 403-2233

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