

August 26, 2022

Ryan M. Lance
Chairman and Chief Executive Officer
ConocoPhillips
925 N. Eldridge Parkway
Houston, TX 77079

Re: ConocoPhillips
Registration

Statement on Form S-4

Filed August 18,

2022

File No. 333-266960

Dear Mr. Lance:

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 Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Keith Townsend, Esq.