

May 28, 2024

William Bullock, Jr  
EVP and Chief Financial Officer  
ConocoPhillips  
925 N. Eldridge Parkway  
Houston, TX 77079

Fiscal Year ended December 31, 2023  
2024

Re: ConocoPhillips  
Form 10-K for the  
Filed February 15,  
File No. 001-32395

Dear William Bullock:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation