



DIVISION OF
CORPORATION FINANCE

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

May 13, 2025

William L. Bullock, Jr.
Executive Vice President and Chief Financial Officer
ConocoPhillips Company
925 N. Eldridge Parkway
Houston, TX 77079

Re: ConocoPhillips Company
Registration Statement on Form S-4
Filed May 8, 2025
File No. 333-287081

Dear William L. Bullock Jr.:

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Savannah Padgett