**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010**

March 25, 2008

Roger K. Parsons, Ph. D.
PMB 188
6850 North Shiloh Road, Suite K
Garland, TX 75044-2981

Re:     ConocoPhillips
        Incoming letter dated March 10, 2008

Dear Dr. Parsons:

This is in response to your letter dated March 10, 2008 concerning the shareholder proposal you submitted to ConocoPhillips. On March 7, 2008, we issued our response expressing our informal view that ConocoPhillips could exclude the proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position.

After reviewing the information contained in your letter, we find no basis to reconsider our position.

Sincerely,

Thomas J. Kim
Chief Counsel and
Associate Director

cc:     Keith S. Crow
        Kirkland & Ellis LLP
        200 East Randolph Drive
        Chicago, IL 60601

# *LEGAL CLAIMS ASSIGNEE I, L.L.C.*

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**PLEASE DELIVER TO:**     Eduardo A. Aleman, Attorney-Advisor

Office of the Chief Counsel

Division of Corporation Finance

and

Office of the Inspector General

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

**NOTE:**     RE: No-Action Letter Issued for ConocoPhillips on March 7, 2008

**FAX #:**     Eduardo A. Aleman -- (202) 772-9201

Office of the Inspector General -- (202) 772-9265

**PAGES:**     4

**DATE:**     March 10, 2008

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March 10, 2008

Eduardo A. Aleman
Office of the Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
**BY FACSIMILE** -- (202) 772-9201

RE: No-Action Letter Issued for ConocoPhillips on March 7, 2008

Mr. Aleman:

I write to request an administrative appeal of your decision to issue the No-Action letter for ConocoPhillips (attached) that was faxed to me after 11:00 p.m. EST on Friday, March 7, 2008. There is absolutely no factual foundation for your opinion that there "...appears to be some basis for [the] view that ConocoPhillips may exclude the proposal under rule 14a-8(i)(4) as relating to the redress of a personal claim or grievance, or designed to result in a benefit to the proponent or further a personal interest, which benefit or interest is not shared with other security holders at large."

If the SEC provides does not provide for an administrative appeal of erroneous opinions, please notify me immediately so that shall I have time to seek judicial remedy before the publication of the 2008 ConocoPhillips proxy materials.

Sincerely,


Roger K. Parsons

cc    Office of the Inspector General, Securities and Exchange Commission
      **BY FACSIMILE** -- (202) 772-9265

# UNITED STATES
# SECURITIES AND EXCHANGE COMMISSION
### 100 F Street, NE
### Washington, D.C. 20549

# FAX TRANSMITTAL

**PLEASE DELIVER THE FOLLOWING PAGES TO:**

**Name:**

Keith S. Crow
312-861-2200

Roger K. Parsons, Ph. D.
972-295-2776

**Total # of Pages, Including Cover Sheet:**　　　2

**Document:**　　　No-action response letter

**From:**　　　Division of Corporation Finance
Telephone Number:　(202) 551-3520
Fax Number:　(202) 772-9201

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March 7, 2008

**Response of the Office of Chief Counsel**
**Division of Corporation Finance**

Re:     ConocoPhillips
        Incoming letter dated January 3, 2008

The proposal would have the board of directors establish a committee of non-employee members to oversee an investigation of company involvement since 1988 with states that have sponsored terrorism, provide funds to hire an independent firm to serve as special counsel to shareholders to investigate such involvement, and have the special counsel provide a report to the board and investors.

There appears to be some basis for your view that ConocoPhillips may exclude the proposal under rule 14a-8(i)(4) as relating to the redress of a personal claim or grievance, or designed to result in a benefit to the proponent or further a personal interest, which benefit or interest is not shared with other security holders at large. Accordingly, we will not recommend enforcement action to the Commission if ConocoPhillips omits the proposal from its proxy materials in reliance on rule 14a-8(i)(4). In reaching this position, we have not found it necessary to address the alternative bases for omission upon which ConocoPhillips relies.

Sincerely,

Eduardo Aleman
Attorney-Adviser