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February 16, 2006

(Via Overnight UPS)

Roger K. Parsons  
6850 North Shiloh Road, Suite, K-188  
Garland, TX 75044

Re: Shareholder Proposal of Roger K. Parsons - Securities Exchange Act of 1934 - Rule 14a-8

Dear Mr. Parsons:

On behalf of ConocoPhillips, a Delaware corporation (the "Company"), and in accordance with Rule 14a-8(m)(3) under the Securities and Exchange Act of 1934, as amended (the "Act"), I hereby (a) notify you that the Company intends to include in its 2006 Proxy Materials a statement ("Statement of Opposition") opposing the shareholder proposal submitted to the Company by Roger K. Parsons, the "Proponent"; and (b) forward to you a copy of the Company's Statement of Opposition. The Statement of Opposition is attached hereto as Exhibit A.

The Company presently intends to file its definitive Proxy Materials for the 2006 Annual Meeting with the Commission on or about March 21, 2006.

Sincerely,

A handwritten signature in black ink that reads "Elizabeth A. Cook".

Elizabeth A. Cook

cc: Securities and Exchange Commission; Division of Corporation Finance; Office of Chief Counsel

**THE BOARD RECOMMENDS THAT YOU VOTE "AGAINST" THIS PROPOSAL FOR THE FOLLOWING REASONS:**

The Board believes that the investigation and report suggested by this proposal would not be in the best interest of the shareholders, as the process would duplicate the procedures already in place to detect and disclose material liabilities.

We have implemented a system of controls and other procedures that are designed to ensure that information required to be disclosed in the reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. These disclosure controls and procedures include controls and procedures designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is accumulated and communicated to our management as appropriate to allow timely decisions regarding required disclosure.

We also maintain accounting systems and internal accounting controls designed to provide reasonable assurance that transactions are recorded as necessary to permit the preparation of financial statements in conformity with generally accepted accounting principles. The accounting systems and internal accounting controls are supported by written policies and procedures, by the selection and training of qualified personnel and by an internal audit program. Our independent registered public accounting firm audits our financial statements in accordance with generally accepted auditing standards.

In addition, a number of outside legal and financial institutions have conducted varying degrees of due diligence on the company's reporting practices in relation to securities offerings over the years, including the securities offering in connection with the merger of Conoco and Phillips.

In short, our disclosure controls and procedures and internal controls are designed to ensure that material liabilities of the type referred to in the proposal are disclosed in our periodic reports. The actions requested by the proponent have been implemented. Requiring the Board itself to duplicate these efforts is an inappropriate use of valuable corporate resources and would provide limited benefit to the shareholders at large.

For these reasons, the Board of Directors unanimously recommends a vote "AGAINST" this proposal.