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Roger K. Parsons

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March 7, 2006

Walter J. Stachnik, Inspector General  
Office of the Inspector General  
Securities and Exchange Commission  
Office of Inspector General  
100 F Street, NE  
Washington, D.C. 20549-2736

**RE: The ConocoPhillips Fraud Case and SEC Attorney Ossias**

Dear Inspector General Stachnik:

I write to request that your office investigate the failure of the Division of Enforcement to take enforcement action against ConocoPhillips for frauds against the company shareholders that were reported to the Commission in my July 16, 2002, correspondence (RE: "Proposed Merger of Conoco and Phillips"). Furthermore, ConocoPhillips lawyers have enlisted at least one Division of Corporation Finance attorney-advisor to help them prevent ConocoPhillips shareholders from casting an informed vote for a shareholder proposal that would require the board of directors, independent of the ConocoPhillips lawyers, to investigate the frauds. The SEC attorney-advisor has contributed to the cover-up by issuing a so-called "No-Action Letter" that fraudulently represents to the Commission that no SEC enforcement action is required against ConocoPhillips if the company excludes the shareholder proposal from its definitive 2006 Proxy Materials for the 2006 Annual Meeting to be to be filed with the SEC on or about March 21, 2006.

I am enclosing the February 23, 2006, correspondence from the Commission (Exhibit 1) containing all of the information purportedly available to Attorney-Advisor Geoffrey M. Ossias before writing his February 23, 2006, No-Action Letter.<sup>1</sup> Mr. Ossias states that his opinion is based on Rule 14a-8(i)(7) that the shareholder proposal may be excluded from the proxy materials because the proposal relates "...to ordinary business operations (i.e. general legal compliance programs)." However, the documentation Mr. Ossias

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1. The February 16, 2006, letter from the company to Parsons (Exhibit 2) and the February 23, 2006, issuance of Mr. Ossias' No-Action Letter, suggests that representatives of the company contacted Mr. Ossias between February 16<sup>th</sup> and February 23<sup>rd</sup>, to give him additional, unreported, information on the company's desire for a No-Action Letter well before the company's March 21, 2006, SEC proxy materials filing.

purportedly relied upon demonstrates that it is the failure of ConocoPhillips "...general legal compliance programs..." that is the violation of securities laws that was reported to the SEC in 2002, and that the proposal, if approved, would require the ConocoPhillips board of directors to investigate on behalf of company shareholders. The fraud against the Commission by this fraudulent representation, paraded as "legal" opinion, is blatant and obvious.

Please advise the Commission that you are investigating this matter and that the Mr. Ossias' No-Action Letter should be disregarded, and that the ConocoPhillips request for a No-Action Letter should be reconsidered in light of the information I provided the SEC in my January 3, 2006, letter in opposition to the ConocoPhillips request.

If you or your staff has any questions with respect to this complaint, or the complaint filed in July 16, 2002, please do not hesitate to call me at (214) 649-8059.

Sincerely,

Roger Parsons

Enclosures

Exhibit 1 RE: ConocoPhillips  
Incoming letter dated December 22, 2005  
(83 pages)

Exhibit 2 RE: Shareholder Proposal of Roger K. Parsons -  
Securities and Exchange Act of 1934 - Rule 14a-8  
(3 pages)