



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

OFFICE OF THE  
INSPECTOR GENERAL

March 28, 2006

Mr. Roger Parsons  
6850 North Shiloh Road, Suite K  
Garland, Texas 75044-2981

Dear Mr. Parsons:

We have received your letter of March 7, 2006, requesting that the Office of Inspector General (OIG) of the U.S. Securities and Exchange Commission (SEC) "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 [your] July 16, 2002 correspondence." Your letter also makes allegations pertaining to a February 23, 2006 "no-action letter" signed by SEC attorney Geoffrey Ossias.

In your letter, you request that the OIG advise the Commission that we are investigating this matter, that Mr. Ossias' no-action letter should be disregarded, and that ConocoPhillips' request for a no-action letter should be reconsidered in light of the information you provided to the SEC on January 3, 2006.

We will review and give appropriate consideration to the allegations in your complaint. Please be advised, however, that the investigative role of the OIG is limited to investigating allegations of misconduct by SEC staff and contractors. The OIG does not act as an appellate body and has no authority to direct the Commission to disregard a no-action letter or to reconsider a request for a no-action letter.

In addition, the OIG's policy is that any investigations it conducts are non-public, and the OIG does not publicly comment on what actions it takes in response to a complaint or on the results of an investigation. As a consequence, we are not able to provide you with information concerning any actions that might be taken in response to your complaint.

Sincerely,

A handwritten signature in cursive script that reads "Mary Beth Sullivan".

Mary Beth Sullivan  
Counsel to the Inspector General