



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2018

Brian Smith  
Vice President and Chief Financial Officer  
BP CAPITAL MARKETS AMERICA INC  
501 Westlake Park Boulevard  
Houston, TX 77079

**Re: BP CAPITAL MARKETS AMERICA INC**  
**Registration Statement on Form F-4**  
**Filed November 14, 2018**  
**File No. 333-228369**

Dear Mr. Smith :

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 A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources