



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 27, 2009

**Via U.S. Mail and Fax 44 207 496 4242**

Dr. Byron E. Grote  
Chief Financial Officer  
BP p.l.c.  
1 St James's Square  
London SW1Y 4PD  
United Kingdom

**Re: BP p.l.c.  
Form 20-F for the Fiscal Year Ended 2008  
Filed March 4, 2009  
File No. 001-06262**

Dear Dr. Grote:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director