



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