



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 26, 2017

Via Email

Dr. Brian Gilvary  
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 Fiscal Year Ended December 31, 2015**  
**Filed March 4, 2016**  
**File No. 001-06262**

Dear Dr. Gilvary:

We have completed our review of your filing. 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.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources