



DIVISION OF
CORPORATION FINANCE

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

February 8, 2022

Bernard Looney
Chief Executive Officer
BP PLC
1 St. James's Square
London SW1Y 4PD United Kingdom

Re: BP PLC
Registration Statement on Form F-4
Filed January 31, 2022
File No. 333-262425

Dear Mr. Looney:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Jamie L. Yarbrough