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MAR 28 2008  
Washington, DC 20549

Paras Madha  
Director  
Securities Operations

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001-33367

March 28, 2008

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BP Capital Markets p.l.c., Floating Rate Guaranteed Notes due 2010 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 27, 2008. Tentative listing date - April 1, 2008.

Sincerely,

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THOMSON  
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END