



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2007

Mr. 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 December 31, 2006**  
**Filed March 6, 2007**  
**File No. 001-6262**

Dear Mr. Saxton:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Senior Assistant Chief Accountant