



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

DIVISION OF  
CORPORATION FINANCE

November 8, 2022

Murray Auchincloss  
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, 2021**  
**File No. 001-06262**

Dear Murray Auchincloss:

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,

Division of Corporation Finance  
Office of Energy & Transportation