

Notice to Interested Parties

Notice To: Participants and Other Interested Parties under the BP Retirement Accumulation Plan

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

Plan Name: BP Retirement Accumulation Plan

Plan Number: 050

Applicant: BP Corporation North America Inc.
501 Westlake Park Boulevard
Houston, TX 77079-2604
EIN: 36-1812780

Plan Administrator:

Vice President Total Reward, Western Hemisphere
BP Corporation North America Inc.
MC 1.216 WL1
501 Westlake Park Boulevard
Houston, TX 77079-2604

The application will be filed on January 7, 2011 for an advance determination as to whether the plan meets the qualification requirements of § 401(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Most employees of participating employers are eligible to participate except salaried employees of BP Products North America below level I in support of U.S. Convenience Operations site payroll and benefits, employees who are eligible to participate in any other pension plan sponsored by the company, an at-site employee who is associated with direct operations retail locations, employees of Americas Business Service Center, hourly employees of Air BP Into Plan Fueling or Fuels Systems Operations (other than at Cleveland, Hopkins Airport), and employees based in Puerto Rico.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include: (1) the information contained in this Notice related to the name of the plan, the plan number, the name and address of applicant, and the applicant EIN number; and (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210
ATTN: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by it by February 21, 2011. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by February 21, 2011, whichever is later, but not after March 8, 2011. A request to the Department to comment on your behalf must be received by it by January 22, 2011 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 1, 2011 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2010-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of section 17 of Rev. Proc. 2010-6) are available at:

BP Corporation North America Inc.
501 Westlake Park Boulevard
WL1, MC 16.160
Houston, TX 77079-2604
(281) 366-5350

during the hours of 10 AM and 5 PM for inspection and copying. There is a nominal charge for copying and/or mailing.