

NOTICE TO INTERESTED PARTIES

1. **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:

2. **Plan Name:** BP Retirement Accumulation Plan

3. **Plan Number:** 050

4. **Applicant:** BP Corporation North America Inc.
501 Westlake Park Blvd.
Houston, TX 77079-2604

5. **EIN:** 36-1812780

6. **Plan Administrator:**

Head of Pensions and Benefits, Americas
BP Corporation North America Inc.
501 Westlake Park Blvd.
Houston, TX 77079-2604

7. The application will be filed on February 28, 2020 for an advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the plan's amendment and restatement. The application will be filed with:

Internal Revenue Service
7940 Kentucky Drive
TE/GE Stop MS 31A Team 105
Florence, KY 41042

8. The employees eligible to participate under the plan are employees of participating employers except: an employee who is represented by a union unless the union and the employer have entered into a collective bargaining or other agreement that provides that the employee may participate in the Plan, employees who are eligible to participate in any other pension plan sponsored by the company, an employee in the BPX/L48 business unit, employees based in Puerto Rico, and others specifically listed as not eligible in the governing plan documents.

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

10. **Rights of Interested Parties:** You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. Label your comments "Interested Party Statement." Your comments to EP Determinations should be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

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 at the Cincinnati address above.

11. **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 items 2 through 5 of this Notice; 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
Attention: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

12. **Comments to the Internal Revenue Service:** Comments submitted by you to EP Determinations must be in writing and received by it by April 13, 2020. 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 April 13, 2020, whichever is later, but not after April 28, 2020. A request to the Department of Labor to comment on your behalf must be received by it by March 14, 2020 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by March 24, 2020 if you wish to waive that right.

13. **Additional Information:** Detailed instructions regarding the requirements for notification of interested parties may be found in sections 19 and 20 of Rev. Proc. 2019-4. 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 19 of Rev. Proc. 2019-4) are available at:

BP Corporation North America Inc.
501 Westlake Park Boulevard
WL1 LR - 3.574A
Houston, TX 77079-2604

during office hours for inspection and copying. There is a nominal charge for copying and/or mailing.