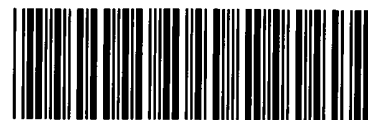


BP AMERICA LIMITED
(Registered No.8842913)

WEDNESDAY



L6EF50LN

LD3

06/09/2017

#90

COMPANIES HOUSE

ANNUAL REPORT AND FINANCIAL STATEMENTS 2016

Board of Directors: J Bertelsen
J C Lyons
P J Mather

The directors present the strategic report, their report and the financial statements for the year ended 31 December 2016.

STRATEGIC REPORT

Results

The loss for the year after taxation was \$4,000 which, when added to the accumulated loss brought forward at 1 January 2016 of \$33,000, gives a total accumulated loss carried forward at 31 December 2016 of \$37,000.

Principal activity and review of the business

The company holds the investment in BP America Inc.

No key financial and other performance indicators have been identified for this company.

Principal risks and uncertainties

The company aims to deliver sustainable value by identifying and responding successfully to risks. Risk management is integrated into the process of planning and performance management for the group.

The risks listed below, separately or in combination, could have a material adverse effect on the implementation of the company's strategy, business, financial performance, results of operations, cash flows, liquidity, prospects, shareholder value and returns and reputation. Unless stated otherwise, further details on these risks are included within the risk factors in the strategic report of the BP group Annual Report and Form 20-F for the year ended 31 December 2016.

Strategic and commercial risks

Digital infrastructure and cybersecurity

Breach of the company's digital security or failure of its digital infrastructure could damage its operations and reputation.

Insurance

The BP group's insurance strategy could expose the BP group to material uninsured losses which in turn could adversely affect the company.

Compliance and control risks

Ethical misconduct and non-compliance

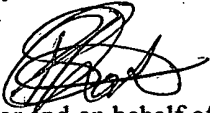
Ethical misconduct or breaches of applicable laws by the company's businesses or its employees could be damaging to its reputation.

Reporting

Failure to accurately report the company's data could lead to regulatory action, legal liability and reputational damage.

STRATEGIC REPORT

By order of the Board



For and on behalf of
Sunbury Secretaries Limited
Company Secretary

16th August 2017

Registered Office:

Chertsey Road
Sunbury on Thames
Middlesex
TW16 7BP
United Kingdom

DIRECTORS' REPORT

BP AMERICA LIMITED

Directors

The present directors are listed on page 1.

J Bertelsen, K A Thomson and P J Mather served as directors throughout the financial year. Changes since 1 January 2016 are as follows:

	<u>Appointed</u>	<u>Resigned</u>
J C Lyons	01/01/17	
J H Bartlett		01/01/16
K A Thomson	01/01/16	01/01/17

Directors' indemnity

The company indemnifies the directors in its Articles of Association to the extent allowed under section 232 of the Companies Act 2006. Such qualifying third party indemnity provisions for the benefit of the company's directors remain in force at the date of this report.

Dividends

The company has not declared any dividends during the year (2015: nil). The directors do not propose the payment of a dividend.

Future developments

The directors consider that, despite the uncertainties deriving from the current economic environment and the loss reported for the year, the company has adequate resources to continue in operational existence for the foreseeable future.

It is the intention of the directors that the business of the company will continue for the foreseeable future.

DIRECTORS' REPORT

Directors' statement as to the disclosure of information to the auditor

The directors who were members of the board at the time of approving the directors' report are listed on page 1. Having made enquiries of fellow directors and of the company's auditor, each of these directors confirms that:

- To the best of each director's knowledge and belief, there is no information relevant to the preparation of their report of which the company's auditor is unaware; and
- Each director has taken all the steps a director might reasonably be expected to have taken to be aware of relevant audit information and to establish that the company's auditor is aware of that information.

By order of the Board



For and on behalf of
Sunbury Secretaries Limited
Company Secretary

16th August 2017

Registered Office:

Chertsey Road
Sunbury on Thames
Middlesex
TW16 7BP
United Kingdom

**STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT
OF THE FINANCIAL STATEMENTS**

BP AMERICA LIMITED

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable UK law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including Financial Reporting Standard 101 'Reduced Disclosure Framework'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that they have complied with these requirements and, having a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, continue to adopt the going concern basis in preparing the financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BP AMERICA LIMITED

We have audited the financial statements of BP America Limited for the year ended 31 December 2016 which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes 1 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 101 'Reduced Disclosure Framework'.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Directors' Responsibilities set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 'Reduced Disclosure Framework'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have identified no material misstatements in the Strategic Report or Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Ernst & Young LLP

Stephney Dallmann (Senior Statutory Auditor)

for and on behalf of Ernst & Young LLP, Statutory Auditor

London

23 August

2017

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

BP AMERICA LIMITED

		2016	2015
	Note	\$000	\$000
Administrative expenses		(4)	(14)
Loss before taxation	3	(4)	(14)
Taxation	5	—	—
Loss for the year		(4)	(14)

The loss of \$4,000 for the year ended 31 December 2016 was derived in its entirety from continuing operations.

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2016

BP AMERICA LIMITED

There is no comprehensive income attributable to the shareholders of the company other than the loss for the year.

BALANCE SHEET

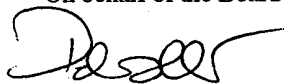
AT 31 DECEMBER 2016

BP AMERICA LIMITED

(Registered No.8842913)

	Note	<u>2016</u> \$000	<u>2015</u> \$000
Fixed assets			
Investments	7	67,333,063	67,333,063
Creditors: amounts falling due within one year	8	(37)	(33)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,333,026</u>	<u>67,333,030</u>
NET ASSETS		<u>67,333,026</u>	<u>67,333,030</u>
Capital and reserves			
Called up share capital	9	67,333,063	67,333,063
Profit and loss account	10	(37)	(33)
TOTAL EQUITY		<u>67,333,026</u>	<u>67,333,030</u>

On behalf of the Board



P J Mather

Director

16th August 2017

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2016
BP AMERICA LIMITED

	Called up share capital (Note 8) \$000	Profit and loss account (Note 9) \$000	Total \$000
Balance at 1 January 2015	67,333,063	(19)	67,333,044
Loss for the year, representing total comprehensive income	—	(14)	(14)
Balance at 31 December 2015	67,333,063	(33)	67,333,030
Loss for the year, representing total comprehensive income	—	(4)	(4)
Balance at 31 December 2016	<u>67,333,063</u>	<u>(37)</u>	<u>67,333,026</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

BP AMERICA LIMITED

1. Authorisation of financial statements and statement of compliance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101)

The financial statements of BP America Limited for the year ended 31 December 2016 were approved by the board of directors on 16th August 2017 and the balance sheet was signed on the board's behalf by P J Mather. BP America Limited is a limited company incorporated and registered in England and Wales. These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and the provisions of the Companies Act 2006.

2. Significant accounting policies, judgements, estimates and assumptions

The significant accounting policies and critical accounting judgements, estimates and assumptions of the company are set out below.

Basis of preparation

These financial statements have been prepared in accordance with FRS 101. The financial statements have been prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

The accounting policies that follow have been consistently applied to all years presented.

These financial statements are separate financial statements. The company has taken advantage of the exemption under s400 of the Companies Act 2006 not to prepare consolidated financial statements, because it is included in the group financial statements of BP p.l.c. Details of the parent in whose consolidated financial statements the company is included are shown in Note 12 to the financial statements.

As permitted by FRS 101, the company has taken advantage of the disclosure exemptions available under that standard in relation to:

- (a) the requirements of IFRS 7 Financial Instruments: Disclosures;
- (b) the requirements of paragraphs 91 – 99 of IFRS 13 Fair Value Measurement;
- (c) the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134 to 136 of IAS 1 Presentation of Financial Statements;
- (d) the requirement in paragraph 38 of IAS 1 Presentation of Financial Statements to present comparative information in respect of paragraph 79(a)(iv) of IAS 1;
- (e) the requirements of IAS 7 Statement of Cash Flows;
- (f) the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors in relation to standards not yet effective;
- (g) the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures; and
- (h) the requirements of IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

Where required, equivalent disclosures are given in the group financial statements of BP p.l.c. The group financial statements of BP p.l.c. are available to the public and can be obtained as set out in Note 12.

The financial statements are presented in US dollars and all values are rounded to the nearest thousand dollars (\$000).

NOTES TO THE FINANCIAL STATEMENTS

Critical accounting policies: use of judgements, estimates and assumptions

Inherent in the application of many of the accounting policies used in preparing the financial statements is the need for management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual outcomes could differ from the estimates and assumptions used.

Interests in other entities

Judgement is required in assessing the level of control obtained in a transaction to acquire an interest in another entity: depending upon the facts and circumstances in each case, the company may obtain control, joint control or significant influence over the entity or arrangement. Transactions which give the company control of a business are business combinations. If the company obtains joint control of an arrangement, judgement is also required to assess whether the arrangement is a joint operation or a joint venture. If the company has neither control nor joint control, it may be in a position to exercise significant influence over the entity, which is then accounted for as an associate held at cost.

Significant accounting policies

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and the financial statements have therefore been prepared under the going concern basis.

Foreign currency

The functional and presentation currency of the financial statements is US dollars. The functional currency is the currency of the primary economic environment in which an entity operates and is normally the currency in which the entity primarily generates and expends cash.

Investments

Fixed asset investments in subsidiaries, joint ventures and associates are held at cost. The company assesses investments for an impairment indicator annually. If any such indication of possible impairment exists, the company makes an estimate of the investment's recoverable amount. Where the carrying amount of an investment exceeds its recoverable amount, the investment is considered impaired and is written down to its recoverable amount.

Where these circumstances have reversed, the impairment previously made is reversed to the extent of the original cost of the investment.

Financial liabilities

Financial liabilities are classified as financial liabilities measured at amortised cost. Financial liabilities include trade and other payables. The company determines the classification of its financial liabilities at initial recognition. The measurement of financial liabilities is as follows:

Financial liabilities measured at amortised cost

Financial liabilities are initially recognised at fair value. For interest-bearing loans and borrowings this is the fair value of the proceeds received net of issue costs associated with the borrowing.

After initial recognition, these financial liabilities are subsequently measured at amortised cost. This category of financial liabilities includes trade and other payables and finance debt.

NOTES TO THE FINANCIAL STATEMENTS

3. Loss before taxation

This is stated after charging / (crediting):

	2016	2015
	\$000	\$000
Net foreign exchange (gains) / losses	(6)	1

* Amount is included in Administrative expenses.

4. Auditor's remuneration

	2016	2015
	\$000	\$000
Fees for the audit of the company	<u>10</u>	<u>15</u>

Fees paid to the company's auditor, Ernst & Young LLP, and its associates for services other than the statutory audit of the company are not disclosed in these financial statements since the consolidated financial statements of BP America Limited's ultimate parent, BP p.l.c., are required to disclose non-audit fees on a consolidated basis.

5. Taxation

The company is a member of a group for the purposes of relief within Part 5, Corporation Tax Act 2010.

The taxation charge in the profit and loss account is made up as follows:

In 2016 the total tax charge recognised within other comprehensive income was nil (2015: nil) and the total tax charge credit recognised directly in equity was nil (2015: nil).

Reconciliation of the effective tax rate

The tax assessed on the profit for the year is lower than the standard rate of corporation tax in the UK of 20% for the year ended 31 December 2016 (2015: 20%). The differences are reconciled below:

	2016	2015
	\$000	\$000
Loss before taxation	(4)	(14)
Tax charge	—	—
Effective tax rate	—	—

	2016	2015
	%	%
UK statutory corporation tax rate:	20	20
Decrease resulting from:		
Free group relief	(20)	(20)
Effective tax rate	<u>—</u>	<u>—</u>

Change in corporation tax rate

The UK corporation tax rate reduced to 19% with effect from 1 April 2017, and will further reduce to 17% from 1 April 2020.

NOTES TO THE FINANCIAL STATEMENTS

6. Directors and employees

(a) Remuneration of directors

None of the directors received any fees or remuneration for services as a director of the company during the financial year (2015: \$Nil).

(b) Employee costs

The company had no employees during the year (2015: None).

7. Investments

	Investment in subsidiaries
Cost	\$000
At 1 January 2015	67,333,063
At 31 December 2015	<u>67,333,063</u>
At 1 January 2016	67,333,063
At 31 December 2016	<u>67,333,063</u>
Net book amount	
At 31 December 2016	<u>67,333,063</u>
At 31 December 2015	<u>67,333,063</u>

The investments in subsidiaries are all stated at cost less provision for impairment.

The investments in the subsidiary undertakings are unlisted.

The subsidiary and other undertakings of the company at 31 December 2016 and the percentage of equity capital held set out below are the investments which principally affected the profits or net assets of the company. The principal country of operation is generally indicated by the company's country of incorporation or by its name.

Subsidiary undertakings

Company name	Class of share held	%	Registered address	Principal activity
BP America Inc.	Ordinary shares	100	1209 Orange Street, Wilmington DE 19801, United States	Holding company

For a full list of significant related undertakings, please see Note 13.

8. Creditors

Amounts falling due within one year:

	2016	2015
	\$000	\$000
Amounts owed to group undertakings	<u>37</u>	<u>33</u>

NOTES TO THE FINANCIAL STATEMENTS

9. Called up share capital

	2016	2015
	\$000	\$000
Issued and fully paid:		
6,733,306,300,100 Ordinary shares of \$0.01 each for a total nominal value of \$67,333,063,001	67,333,063	67,333,063
	<u>67,333,063</u>	<u>67,333,063</u>

10. Reserves

Called up share capital

The balance on the called up share capital account represents the aggregate nominal value of all ordinary shares in issue.

Profit and loss account

The balance held on this reserve is the accumulated losses of the company.

11. Related party transactions

The company has taken advantage of the exemption contained within paragraphs 8(k) and (j) of FRS 101, and has not disclosed transactions entered into with wholly-owned group companies or key management personnel. There were no other related party transactions in the year.

12. Immediate and ultimate controlling parent undertaking

The immediate parent undertaking is BP Holdings North America Limited, a company registered in England and Wales. The ultimate controlling parent undertaking is BP p.l.c., a company registered in England and Wales, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of the consolidated financial statements of BP p.l.c. can be obtained from its registered address: 1 St James's Square, London, SW1Y 4PD.

13. Related undertakings

In accordance with Section 409 of the Companies Act 2006, disclosed below is a full list of related undertakings in which the company holds an interest of 20% or greater, along with the registered address and the percentage of share capital owned as at 31 December 2016.

Related Undertaking	Registered Address	Holding %
BP America Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
200 PS Overseas Holdings Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Regional Australasia Holdings Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	100
BP Australia Group Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Developments Australia Pty. Ltd.	Level 8, 250 St Georges Terrace, Perth WA 6000, Australia	23
BP Oil Australia Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Australia Nominees Proprietary Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Australia Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC 3008, Australia	23

NOTES TO THE FINANCIAL STATEMENTS

Air Refuel Pty Ltd	Bulwer Island Refinery, 572 Curtin Avenue, Eagle Farm QLD 4009, Australia	23
BP Australia Employee Share Plan Proprietary Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Bulwer Island Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP LNG Shipping Limited	C/- Codan Services Limited, PO Box HM 1022, Clarendon House, Church Street, Hamilton, Bermuda	23
Centrel Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Advance Petroleum Holdings Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Advance Petroleum Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Allgreen Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Clarisse Holdings Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Brian Jasper Nominees Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Dermody Petroleum Pty. Ltd.	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Dermody Developments Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Dermody Holdings Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Dermody Investments Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Minza Pty. Ltd.	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
No. 1 Riverside Quay Proprietary Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Taradadis Pty. Ltd.	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
West Kimberley Fuels Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Australia Shipping Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Finance Australia Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Refinery (Kwinana) Proprietary Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
BP Solar Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Elite Customer Solutions Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Burmah Castrol Australia Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Burmah Fuels Australia Pty Ltd	Level 17, 717 Bourke Street, Docklands VIC 3008, Australia	23
Castrol Australia Pty. Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	23
Atlantic Richfield Company	1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Oil Company Nigeria Unlimited	7M8 Ligali Ayorinde Street, Victoria Island, Lagos, Nigeria	100
ARCO Oman Inc.	Trident Corporate Services (Bahamas) Limited, Providence House, East Hill Street, P.O.Box N-3944, Nassau, Bahamas, Bahamas	100

NOTES TO THE FINANCIAL STATEMENTS

ARCO Products Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
CH-Twenty, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Environmental Remediation, L.L.C.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Anaconda Arizona, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Gaviota Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
MOUNTAIN CITY REMEDIATION, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
CH-Twenty Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Delta Housing Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Pan American Petroleum Company of California	818 West Seventh Street, 2nd Floor, Los Angeles, CA, 90017	100
Products Cogeneration Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Richfield Oil Corporation	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
The Anaconda Company	814 Thayer Avenue, Bismarck, ND, 58501-4018	100
BP America Chemicals Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Corporation North America Inc.	150 West Market Street, Suite 800, Indianapolis IN 46204, United States	100
Amoco Realty Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amprop, Inc.	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amprop Illinois I Limited Partnership	801 Adlai Stevenson Drive, Springfield, IL, 62703, USA	99
Warrenville Development Limited Partnership	33 North LaSalle Street, Chicago, Illinois 60602, United States	100
Cantera K-3 Limited Partnership	6400 Shafer Ct., Suite 400, Rosemont IL 60018-4927, United States	39
BP Amoco Neighborhood Development Corporation	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
BP Canada Investments Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ACP (Malaysia), Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
BP Amoco Chemical Malaysia Holding Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Chemical Holding B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	91
Amoco Canada International Holdings B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
BP Canada Energy Marketing Corp.	1209 Orange Street, Wilmington DE 19801, United States	100

NOTES TO THE FINANCIAL STATEMENTS

BP Capital Markets America Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Company North America Inc.	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Chemical (Europe) S.A.	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Chemical U.K. Limited (in liquidation)	Chertsey Road, Sunbury on Thames, Middlesex, TW16 7BP, United Kingdom	100
Amoco Fabrics (U.K.) Limited (in liquidation)	Chertsey Road, Sunbury on Thames, Middlesex, TW16 7BP, United Kingdom	100
Amoco Sulfur Recovery Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Leasing Corporation	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Tax Leasing X Corporation	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Properties Incorporated	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Research Operating Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Coal Australia Inc.	Level 17, 717 Bourke Street, Docklands VIC, Australia	100
ARCO Resources Limited	Level 17, 717 Bourke Street, Docklands VIC, Australia	100
ARCO International Services Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Solar Nigeria Ltd.	7M8 Ligali Ayorinde Street, Victoria Island, Lagos, Nigeria	40
BP Alternative Energy North America Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Biofuels North America LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Biofuels Advanced Technology Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Biofuels Louisiana LLC	5615 Corporate Blvd., Suite 400B, Baton Rouge LA 70808, United States	100
Butamax™ Advanced Biofuels LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Highlands Ethanol, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Southeast Texas Biofuels LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Solar Energy North America LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Wind Energy North America Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
4321 North 800 West LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
AE Cedar Creek Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Cedar Creek II Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Cedar Creek II, LLC	1560 Broadway, Suite 2090, Denver, Colorado, 80202	50

NOTES TO THE FINANCIAL STATEMENTS

AE Goshen II Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
AE Goshen II Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Goshen Phase II LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
AE Power Services LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
AE Wind PartsCo LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Anwahi Wind Energy Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Anwahi Holdings, LLC	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	50
Anwahi Wind Energy LLC	National Registered Agents, Inc., 160 Greentree Dr., Dover, Delaware, 19904, USA	50
Cape Vincent Wind Power, LLC	111 Eighth Avenue, New York, New York, 10011	100
Flat Ridge 2 Holdings LLC	1209 Orange Street, Wilmington DE 19801, United States	100
Flat Ridge 2 Wind Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Flat Ridge 2 Wind Energy LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Flat Ridge Wind Energy, LLC	112 SW 7th Street, Suite 3C, Topeka, Kansas, 66603	100
Fowler Ridge Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Fowler I Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Fowler Ridge Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Fowler Ridge II Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Fowler II Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Fowler Ridge II Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Fowler Ridge III Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Mehoopany Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Mehoopany Wind Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Mehoopany Wind Energy LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Orion Delaware Mountain Wind Farm LP	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Orion Energy L.L.C.	1209 Orange Street, Wilmington DE 19801, United States	100
Orion Energy Holdings, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Fowler Ridge I Land Investments LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100

NOTES TO THE FINANCIAL STATEMENTS

Sherbino Mesa I Land Investments LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Orion Post Land Investments, LLC	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Rolling Thunder I Power Partners, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Sherbino I Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Sherbino I Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Sherbino II Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Silver Star I Power Partners, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Trinity Hills Wind Farm LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Hydrogen Energy International LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Pan American Energy LLC	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	60
Whiting Clean Energy, Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
BP America Foreign Investments Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Austria Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Bolivia Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Bolivia Services Company Inc.	Craigmuir Chambers, P.O. Box 71, Road Town, Tortola, British Virgin Islands	100
Amoco Brazil, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Guatemala Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco International Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Argentina Exploration Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Bolivia Oil and Gas Aktiebolag	c/o Mannheimer Swartling Advokatbyrå Norrmalmstrog, 4 Box 1711, 111 87 Stockholm, Sweden	60
Baplor S.A.	Colonia 810, Oficina 403, Montevideo, Uruguay	60
Hokchi Energy S.A. de C.V.	Torre A, piso 4, oficina 402, Calzada Legaria 549, Colonia 10 de Abril, Delegación Miguel Hidalgo, Ciudad de Mexico, C. P. 11250, Mexico	60
Hokchi Iberica S.L.	Campus Empresarial Arbea - Edificio No 1, Carretera Fuencarral a Alcobendas (M-603), km 3.8, Alcobendas, Madrid, Spain	60
Dinarel S.A.	La Cumparsita 1373, piso 4º, Montevideo, Uruguay	24
Energy Emerging Investments, LLC	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	60
Gemalsur S.A.	Colonia 810, Oficina 403, Montevideo, Uruguay	60
Barranca Sur Minera S.A.	Calle 14, No 781, Piso 2, Oficina 3, Ciudad de La Plata, Provincia de Buenos Aires, Argentina	60

NOTES TO THE FINANCIAL STATEMENTS

PAE E & P Bolivia Limited	Trinity Place Annex, Corner of Frederick & Shirley Streets, P.O. Box N-4805, Nassau, Bahamas	60
PAE Oil & Gas Bolivia Ltda.	Cuarto anillo, Avda. Ovidio Barbery N° 4200, Edificio Torre , e/ Jaime Román y Victor Pinto, Equipetrol Norte, Santa Cruz de la Sierra, Bolivia	59
Pan American Energy Chile Limitada	Nueva de Lyon N° 145, piso 12, oficina 1203, Edificio Costa, Santiago de Chile, Chile	60
Pan American Energy do Brasil Ltda.	Rua Manoel da Nóbrega n°1280, 10° andar, Sao Paulo, Sao Paulo, 04001-902, Brazil	60
Pan American Energy Holdings Ltd.	Palm Grove House, P.O. Box 438, Road Town, Tortola, Virgin Islands, British	60
Pan American Energy Uruguay S.A.	Colonia 810, oficina 403, Montevideo, Uruguay	60
Manpetrol S.A.	Francisco Behr 20, Barrio Pueyrredon, Comodoro Rivadavia, Provincia del Chubut, Argentina	60
Pan American Energy Iberica S.L.	Campus Empresarial Arbea - Edificio N° 1, Carretera Fuencarral a Alcobendas (M-603), Km 3,8., Alcobendas, Madrid, Spain	60
Pan American Fueguina S.A.	O'Higgins N° 194, Río Grande, Argentina	60
Field Services Enterprise S.A.	Leandro N Alem 1180, Buenos Aires, Argentina	60
Pan American Sur S.A.	O'Higgins N° 194, Río Grande, Argentina	60
Pan American Energy Investments Ltd.	Palm Grove House, P.O. Box 438, Road Town, Tortola, Virgin Islands, British	60
Stonewall Resources Ltd.	Palm Grove House, P.O. Box 438, Road Town, Tortola, Virgin Islands, British	60
BP Caribbean Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco CNG (Trinidad) Limited	5-5A Queen's Park West, Port-of-Spain, Trinidad and Tobago	100
BPRY Caribbean Ventures LLC	RL&F Service Corp, , 920 North King Street, 2nd Floor, , Wilmington DE 19801, United States	70
BP Trinidad and Tobago LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	70
Mayaro Initiative for Private Enterprise Development	5-5A Queen's Park West, Port-of-Spain, Trinidad and Tobago	70
Amoco Kazakhstan (CPC) Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Netherlands Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Netherlands Exploration Holding B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
BPNE International B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
Amoco Exploration Holdings B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
Amoco Trinidad Gas B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
BP Egypt East Tanka B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
East Tanka Petroleum Company "ETAPCO"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50

NOTES TO THE FINANCIAL STATEMENTS

BP Egypt Ras El Barr B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
BP Egypt Production B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
Pharaonic Petroleum Company "PhPC"	70/72 Road 200, Maadi, Cairo, Egypt	25
BP Egypt West Mediterranean (Block B) B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	39
BP Venezuela Investments B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
Amoco Nigeria Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Nigeria Exploration Company Limited	7M8 Ligali Ayorinde Street, Victoria Island, Lagos, Nigeria	100
Amoco Nigeria Oil Company Limited	7M8 Ligali Ayorinde Street, Victoria Island, Lagos, Nigeria	100
Amoco Nigeria Petroleum Company Limited	7M8 Ligali Ayorinde Street, Victoria Island, Lagos, Nigeria	100
Amoco Norway Oil Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Norge AS	Godesetdalen 8, 4065 Stavanger, Norway	52
Amoco Overseas Exploration Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Somalia Petroleum Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO El-Djazair Holdings Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO El-Djazair LLC	1209 Orange Street, Wilmington DE 19801, United States	51
BP Exploration (El Djazair) Limited	PricewaterhouseCoopers (Bahamas) Limited, Providence House, East Hill Street, P.O. Box N-3910, Nassau, Bahamas	51
ARCO Exploration, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Arco do Brasil Ltda.	Rua João Batista Martins, 225 Rio das Pedras Sao Paulo, SP 133-90000 Brazil	100
ARCO Ghadames Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO International Investments Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO British International, Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Neftegaz Holdings, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Trinidad Exploration and Production Company Limited	Trident Corporate Services (Bahamas) Limited, Providence House, East Hill Street, P.O.Box N-3944, Nassau, Bahamas, Bahamas	100
BP Containment Response System Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100

NOTES TO THE FINANCIAL STATEMENTS

BP Egypt Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Ekma Oil Company "EKMA"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50
El Tamsah Petroleum Company "PETROTEMSAH"	5 El Mokhayam El Daiem St, 6th Sector, Nasr City, Egypt	25
Esma Petroleum Company "ESMA"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50
Gulf Of Suez Petroleum Company "GUPCO"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50
Mediterranean Gas Co. "MEDGAS"	5 El Mokhayam El Daiem St, 6th Sector, Nasr City, Egypt	25
North October Petroleum Company "NOPCO"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50
Rudeis Oil Company "RUDOCO"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	50
Torsina Oil Company "TORSINA"	4Palestine Road, 4th District, New Maadi, Cairo, Egypt	38
BP Egypt East Delta Marine Corporation	Craigmuir Chambers, P.O. Box 71, Road Town, Tortola, British Virgin Islands	100
BP Gas Supply (Angola) LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Middle East Enterprises Corporation	Craigmuir Chambers, P.O. Box 71, Road Town, Tortola, British Virgin Islands	100
Natural Gas Vehicles Company "NGVC"	85 El Nasr Road, Cairo, Cairo, Egypt	40
BP Pakistan (Badin) Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Southern Cone Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Vastar Holdings, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
AmProp Finance Company	251 East Ohio Street, Suite 500, Indianapolis IN 46204, United States	100
Vastar Gas Marketing, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Vastar Energy, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Vastar Power Marketing, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP America Production Company	1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Unimar Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Enstar LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Berau Ltd.	1209 Orange Street, Wilmington DE 19801, United States	100
BP Bomberai Ltd.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP China Exploration and Production Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Wiriagar Ltd.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100

NOTES TO THE FINANCIAL STATEMENTS

Coastwise Trading Company, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
F&H Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Gravcap, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	25
Pan American Petroleum Corporation	311 S. Division St., Carson City NV 89703, United States	100
Resolution Partners LLP	1675 Broadway, Denver CO 80202, United States	68
TOC-Rocky Mountains Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
Union Texas International Corporation	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Pakistan Exploration and Production, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Amoco Chemical Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco International Finance Corporation	1209 Orange Street, Wilmington DE 19801, United States	100
BP Amoco Chemical Holding Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Chemicals (FSC) B.V.	Rivium Boulevard 301, 2909LK Capelle aan den IJssel, Netherlands	100
Amoco Fabrics and Fibers Ltd.	1423 Cameron Street, Hawkesbury ON, Canada	100
Amoco Olefins Corporation	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Remediation Management Services Corporation	The Prentice-Hall Corporation System Inc., 2711 Centerville Road, Suite 400, Wilmington DE, United States	100
BP America Chembel Holding LLC	1209 Orange Street, Wilmington DE 19801, United States	100
BP Chembel N.V.	Amocolaan 2 2440 Geel, Belgium	100
BP Amoco Chemical Indonesia Limited	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
PT BP Petrochemicals Indonesia	20th Floor Summitmas II Jl., Jend. Sudirman Kav. 61 - 62, Jakarta, Selatan, Indonesia	50
BP Amoco Chemical Singapore Holding Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
BP Chemical US Sales Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Shine Top International Investment Limited	Unit 807, Tower B, Manulife Financial Centre, 223 Wai Yip Street, Kwun Tong, Kowloon, Hong Kong	100
Welchem, Inc.	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
China American Petrochemical Company, Ltd. (CAPCO)	9th Floor No. 392 Ruei Kuang Road, Neihu 11492, Taipei, Taiwan	51
Gardena Holdings Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
J & A Petrochemical Sdn. Bhd.	Level 8, Symphony House, Pusat Dagangan Dana 1, Jalan PJU 1A/46, 47301 Petaling Jaya, Selangor, Malaysia	49
BP Energy Company	1209 Orange Street, Wilmington DE 19801, United States	100

NOTES TO THE FINANCIAL STATEMENTS

IGI Resources, Inc.	12550 W. Explorer Dr., Suite 100, Boise, Idaho, 83713	100
BP Exploration & Production Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Offshore Response Company LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Verano Collateral Holdings LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BPA Investment Holding Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Dradnats, Inc.	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Remediation Management Services Company	1209 Orange Street, Wilmington DE 19801, United States	100
Telcom General Corporation	818 West Seventh Street, 2nd Floor, Los Angeles, CA, 90017	100
The Standard Oil Company	1300 East Ninth Street, Cleveland, OH, 44114	100
BP Alaska LNG LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP AMI Leasing, Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Exploration (Alaska) Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Ken-Chas Reserve Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	99
BP Oil Shipping Company, USA	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Alaska Tanker Company, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	25
BP Pipelines (Alaska) Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
Alyeska Pipeline Service Company	9360 Glacier Highway, Suite 202, Juneau AK 99801, United States	48
BP Transportation (Alaska) Inc.	The Corporation Trust Company, Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Milne Point Pipeline, LLC	900 E. Benson Boulevard, Anchorage, Alaska, 99508, USA	50
PTE Pipeline LLC	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	32
Prince William Sound Oil Spill Response Corporation	9360 Glacier Highway, Suite 202, Juneau AK 99801, United States	25
BP Pipelines (North America) Inc.	45 Memorial Circle, Augusta ME 04330, United States	100
Amoco Pipeline Holding Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
Amoco Capline Pipeline Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Cypress Pipeline Company	1209 Orange Street, Wilmington DE 19801, United States	100
Cypress Pipeline Company, L.L.C.	1209 Orange Street, Wilmington DE 19801, United States	50

NOTES TO THE FINANCIAL STATEMENTS

Amoco Destin Pipeline Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Endicott Pipeline Company	1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Main Pass Gathering Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Pipeline Asset Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Rio Grande Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Rio Grande Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	30
Amoco Tri-States NGL Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Chicap Pipe Line Company	1209 Orange Street, Wilmington DE 19801, United States	56
ARCO Midcon LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Casitas Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Cuyama Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Olympic Pipe Line Company	1209 Orange Street, Wilmington DE 19801, United States	100
Black Lake Pipe Line Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Offshore Gathering Systems Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Offshore Pipelines Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Ursa Oil Pipeline Company LLC	1209 Orange Street, Wilmington DE 19801, United States	23
BP Oil Pipeline Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Southern Ridge Pipeline Holding Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Southern Ridge Pipeline LP LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Vastar Pipeline, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Products North America Inc.	The Corporation Trust Incorporated, 351 West Camden Street, Baltimore MD 21201, United States	100
Air BP Canada LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
American Oil Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco Environmental Services Company	Bank of America Center, 16th Floor, 1111 East Main Street, Richmond VA 23219, United States	100
Amoco Marketing Environmental Services Company	400 EAST COURT AVENUE, Des Moines ID 50309, United States	100
Amoco Oil Holding Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100

NOTES TO THE FINANCIAL STATEMENTS

Amoco Louisiana Fractionator Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco MB Fractionation Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Amoco MBF Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Omega Oil Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
BP Latin America LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Energía México, S. de R.L. de C.V.	Avenida Santa Fe 505, Col. Cruz Manca Santa Fe, Delegacion Cuajimalpa, Mexico	100
GOAM 1 C.I.S.A.S	Calle 80 No.11-42, Bogota, 110111, Colombia	100
BP West Coast Products LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
AM/PM International Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Material Supply Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
ARCO Terminal Services Corporation	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Conti Cross Keys Inn, Inc.	Easton and Swamp Roads, Buckingham Township, Bucks County, Pennsylvania	100
Toledo Refinery Holding Company LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP-Husky Refining LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Westlake Houston Development, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Elm Holdings Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Energy Global Investments (USA) Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
Prospect International, C.A.	Avenida Eugenio Mendoza / San Felipe Edificio Centro Letonia, Torre Ing-Bank, Piso 12, Oficina 124-B, La Castellana, Caracas, 1060, Venezuela, Bolivarian Republic of	100
UT Petroleum Services, LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
BP Solar International Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
BP Technology Ventures Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Energenomics LLC	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	50
Compania de Inversiones El Condor Limitada	Local Lawyers Office Carilola Diez Contact: Tomas Vidal , Chile, Chile	99
North America Funding Company	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Standard Oil Company, Inc.	251 East Ohio Street, Suite 500, Indianapolis IN 46204, United States	100
The Shorebank Corporation	7054 S. Jeffery Blvd., Chicago IL 60649, United States	100
BP Foundation Incorporated	251 East Ohio Street, Suite 500, Indianapolis IN 46204, United States	100

NOTES TO THE FINANCIAL STATEMENTS

BP International Services Company	2711 Centerville Road, Suite 400, Wilmington DE 19808, United States	100
BP Lubricants USA Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
Burmah Castrol Holdings Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Castrol Caribbean & Central America Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
OMD87, Inc.	111 Eighth Avenue, New York, New York, 10011	100
Castrol Industrial North America Inc.	1209 Orange Street, Wilmington DE 19801, United States	100
BP Nutrition Inc.	Corporation Trust Center, 1209 Orange Street, Wilmington DE 19801, United States	100
Saturn Insurance Inc.	400 Cornerstone Drive, Suite 240, Williston VT 05495, United States	100