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contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No |X|

12 August 2014

BP p.l.c.
Second quarter interim dividend for 2014
Scrip Dividend Programme

On 29 July 2014, the Directors of BP p.l.c. announced that the interim dividend for the second quarter 2014 would be US\$0.0975 per ordinary share (US\$0.585 per ADS). This interim dividend is to be paid on 19 September 2014 to shareholders on the share register on 8 August 2014. The dividend is payable in cash in sterling to holders of ordinary shares and in US dollars to holders of ADSs. A scrip dividend alternative will be made available for this dividend allowing shareholders to elect to receive their dividend in the form of new ordinary shares and ADS holders in the form of new ADSs.

The 'Reference Share Price' for the issue of new ordinary shares under the scrip dividend alternative is:

US\$ 7.886 for each new ordinary share.

For holders of ordinary shares this is equivalent to 1 new share for approximately every 80.882 shares held prior to the ex-dividend date of 6 August 2014.

The Reference Share Price is the average of the US dollar equivalent of the closing mid price quotation for a BP ordinary share on the London Stock Exchange Daily Official List for the four consecutive dealing days beginning on the ex-dividend date of 6 August 2014. The US dollar equivalent price each day is calculated from the sterling closing mid price using the exchange rate published by the Bank of England at 4pm each day.

The 'Reference ADS Price' for the issue of new ADSs under the scrip dividend alternative is:

US\$ 47.366 for each new ADS.

For holders of ADSs this is equivalent to 1 new ADS for approximately every 80.968 ADSs held prior to the ex-dividend date of 6 August 2014.

The Reference ADS Price is calculated by multiplying the Reference Share Price by six (as there are six ordinary shares underlying each ADS) and adjusting for the fee payable to the Depositary under the ADS Deposit Agreement (US\$0.05 per ADS). Prior to the 2012 first quarter dividend payment stamp duty reserve tax ("SDRT") of 1.5% was deducted from this calculation, but following a tax tribunal decision in 2012, HM Revenue & Customs will no longer seek to impose 1.5% SDRT on issues of UK shares and securities to non-EU clearance services and depositary receipt

systems.

Dividends payable in cash in sterling on 19 September 2014 will be converted from US dollars at the average of the market exchange rates for the four dealing days from 3 September 2014 to 8 September 2014. The sterling cash dividend will be announced to the London Stock Exchange on 9 September 2014.

The latest date for receipt of elections to participate in the Scrip Dividend Programme for this interim dividend is 2 September 2014. Shareholders must return their mandate form or otherwise input their CREST elections, to be received by BP's Registrar, Capita, by 4.30 pm (London time) on 2 September 2014, and ADS holders must return their election form to the Depository, JPMorgan Chase Bank N.A., by 5.00 pm (New York time) on that date. Elections received after this deadline will apply to subsequent dividends only. Unless revoked by you, your scrip dividend election will apply for all future dividends for which a scrip dividend is offered. Evergreen elections for CREST shareholders will not be accepted and elections will revert to cash by default after the payment of each dividend.

Details of the second quarter dividend and timetable are available at www.bp.com/dividends and details of the Scrip Dividend Programme are available at www.bp.com/scrip.

Jens Bertelsen
Deputy Secretary

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BP p.l.c.
(Registrant)

Dated: 12 August, 2014

/s/ J. BERTELSEN
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J. BERTELSEN
Deputy Company Secretary