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Australasia, SE Asia, North America and the UK.

The two parties said that they hoped to complete the transaction on July 1, 2004.

Notes to Editors:

- H&R Wasag AG is a speciality chemicals group, headquartered in Salzbergen, Germany.
- Special products include waxes, process oils and rubber additives.
- The book value of the assets involved in the transaction is EUR14.5 million.

Further information:

BP Press Office, London, tel: +44 (0)207 496 4358
H&R Wasag, Germany, tel: +49 (0)5976 945300

- ENDS -

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: 02 April 2004

/s/ D. J. PEARL
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D. J. PEARL
Deputy Company Secretary