



Michael Starkie

Group Vice President & Chief Accounting Officer



BP p.l.c.
1 St. James's Square
London
SW1Y 4PD

17 September 2008

Ms. Tamara Oyre
Assistant Corporate Secretary
IASB Foundation
30 Cannon Street
London EC4M 6XH

Dear Ms. Oyre

Direct 020 7496 4178
Main 020 7496 4000
Fax 020 7496 4135
starkim1@bp.com
www.bp.com

**RE: INVITATION TO COMMENT – REVIEW OF THE CONSTITUTION:
PUBLIC ACCOUNTABILITY AND THE COMPOSITION OF THE IASB PROPOSALS FOR
CHANGE**

We welcome the IASCF's invitation to comment on the above discussion document and I am writing on behalf of BP p.l.c. in response of it.

I refer to the Annex to the Constitution: Criteria for IASB Members. Missing from these criteria is the practical experience referred to in paragraph 23 of the Review. As this is one of the most important criteria for IASB membership I hope that it can be included. It is little in evidence in the existing Board and we may hope that if the Trustees truly mean to apply the criteria as listed, plus practical experience, this will mean a very significant change from today's situation and require a major reconstitution of the Board.

Yours sincerely

Mike Starkie