

U.S. Department of
Homeland Security

United States
Coast Guard



Director
National Pollution Funds Center

US COAST GUARD STOP 7100
4200 WILSON BLVD STE 1000
ARLINGTON VA 20598-7100
Staff Symbol: Cm
Phone: 202-493-6745
Toll-Free: 1-800-358-2897 Ext. 3-6745
FAX: 202-493-6896
Email: jonathan.a.abramson@uscg.mil

16480

~~May 19, 2010~~

MAY 27 2010

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

BP Exploration & Production, Inc.
Attn: Mr. Dave Odermatt
200 Westlake Park Boulevard
Houston, TX 77079

BP Corporation North America, Inc.
501 Westlake Park Boulevard
Houston, TX 77079

Anadarko E&P Company, LP
PO Box 1330
Houston, TX 77251-1330

Anadarko Petroleum Corporation
P.O. Box 1330
Houston, TX 77251-1330

MOEX Offshore 2007 LLC
9 Greenway Plaza, Suite 1220
Houston, TX 77046

Transocean Holdings Incorporated
P.O. Box 2765
Houston, TX 77252-2765

QBE Underwriting, LTD
Lloyds Syndicate 1036
Attn: Mssrs. Mendes and Mount Inc.
750 Seventh Avenue
New York, NY 10019-6829

RE: DEEPWATER HORIZON
FPN: N10036

Dear Sir or Madam:

On April 21, 2010, the Federal On-Scene Coordinator determined that the DEEPWATER HORIZON and the undersea well located at Mississippi Canyon 252 discharged oil into the Gulf of Mexico. The U.S. Coast Guard initiated pollution removal actions and the Federal Government has incurred and continues to incur costs. Under the Oil Pollution Act of 1990 (33 USC 2701 et seq.), responsible parties and guarantors are jointly and severally liable for the costs incurred.

Based on our currently available information, the National Pollution Funds Center (NPFC) has determined that each of you is jointly and severally liable for the costs incurred in this case as either a responsible party or a guarantor. A bill for these costs is attached to this letter as Enclosure 1. This letter constitutes demand for payment of the costs in Enclosure 1. As Enclosure 1 is an interim bill, it includes some, but not all of the removal costs for this response. Additional removal costs will be billed as the response continues to progress. Also, the removal costs in Enclosure 1

Subj: DEEPWATER HORIZON

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are separate from and in addition to any other type of liability that you may incur including, but not limited to, damages, fines, and penalties.

Payment should be made by check or money order payable to the U.S. Coast Guard. Please write the amount paid in the space indicated on the enclosed tear-off portion at the bottom of the invoice. Enclose this tear-off strip with your check, and mail in the enclosed windowed envelope.

Send your payment to: U.S. Coast Guard - Oil Pollution
RE: N10036
P.O. Box 70959
Charlotte NC 28272-0959

For wire or bank transfers, please refer to the attached Methods of Payment sheet.

The Oil Pollution Act requires that any unpaid portion of the bill is subject to interest which will begin to accrue 30 days after the date of the bill. Any payments received after this date will be first applied to the interest and then to the principal.

Federal law requires that we forward unpaid debts to the Department of Justice for potential litigation or to the Department of Treasury's Debt Management Services (DMS) for collection. If this debt is not paid promptly, it will be processed for enforcement. I encourage you to read the "Explanation of Costs" (Enclosure 2) and "Rights and Collection Alternatives" (Enclosure 3). These enclosures explain in greater detail some issues that may have been raised by this letter.

The Internal Revenue Service requires that we collect your Tax Payer Identification Number as part of collection process. Form W-9 (Enclosure 4) is provided for this purpose. Please return this with any correspondence that you send us.

If you have any questions regarding this debt or your rights in connection with this bill, you may contact me at the National Pollution Funds Center, 1-800-358-2897 ext. 3-6745. Please note the Federal Project Number (N10036) on all correspondence to insure proper routing.

Sincerely,



JONATHAN A. ABRAMSON
Case Officer
U.S. Coast Guard

Enclosure: (1) BILL # N10036-001-10
(2) Explanation of Costs
(3) Rights and Collections Alternatives
(4) IRS Form W-9

Explanation of Costs

"CG Equipment" Total cost of Coast Guard-owned equipment used during the removal action based on standard hourly rates published in Commandant Instruction 7310.1 (series). Standard rates typically include crew complement, fuel, maintenance, field operational support, administrative support and depreciation.

"CG Personnel" Total cost of Coast Guard personnel (both military and civilian employees), other than crew complements, used to conduct, direct and/or monitor the removal action or settle claims based on standard hourly rates published in Commandant instruction 7310.1 (series). Standard rates reflect average pay, allowances, government contribution to employee benefits (e.g. FICA, medical), training, change of station, and unfunded retirement costs. Actual costs of travel or per diem are not included - see "CG Travel".

"CG Personnel – Reserve" Total cost of Coast Guard Reserve personnel, other than crew complements, used to conduct, direct, and/or monitor removal actions or settle claims (similar to "CG Personnel" explained above). Coast Guard Reserve personnel frequently augment regular Coast Guard military and civilian in all facets of response operations especially on large and or long-term pollution incidents.

"TAD/TDY" Total cost of travel and per diem for Coast Guard personnel employed to conduct, direct and/or monitor the removal action or settle claims. Per diem (meals and lodging) rates are specified in the Joint Federal Travel Regulations but only actual lodging expenses are reimbursed. Travel costs are based on federal contract carrier rates on commercial aircraft or actual costs of rental cars, etc.

"CG Purchases" Total cost of purchases of materials or services by the Federal On-Scene Coordinator (FOSC) in support of the removal action or to settle claims. Actual costs without sales tax. Examples of typical purchases: replacement of damaged equipment or consumables, lodging and meals for CG personnel at the removal action (in lieu of per diem), transportation of CG equipment (GBL), film used to photograph the oil discharge and damage. Purchase Orders are prepared by a CG Contracting Officer.

"Marine Safety Lab" Total cost for oil samples tested by the CG Marine Safety Lab at Groton, CT to determine the source of a discharge. Costs are based on standard charges for each test and depend on the number of samples.

"EPA Personnel" Total cost of EPA personnel used to conduct, direct and/or monitor the removal action based on actual hourly salary and benefits costs.

"EPA Travel" Total cost of EPA travel to conduct, direct and/or monitor the removal action. Per diem (meals and lodging) rates are specified in the Joint Federal Travel Regulations but only actual lodging expenses are reimbursed. Travel costs are based on federal contract carrier rates on commercial aircraft or actual costs of rental cars, etc.

"EPA-Indirect Costs" EPA's indirect costs consist of the administrative costs of EPA's Headquarters and Regional offices that provide administrative support to the rest of the Agency. Also included are depreciation costs as well as the costs of fringe benefits funded by the Office of Personnel Management. Also included are the Regional administrative support costs that are incurred on a regional level.

"EPA or CG Contract" Total costs for equipment, labor and materials used by a commercial cleanup contractor hired by the Federal On-Scene Coordinator (FOSC) for the removal action or to settle claims. Also, total costs of Technical Assist Team (TAT) or Superfund Technical Assist and Response Team (START) contract support based on rates approved by the EPA Contracting Official. Each EPA region has its own TAT/START contractor. The contractor's invoice is based on rates agreed to by the Contracting Officer. The FOSC certifies on each invoice that the work was performed and that it was consistent with the National Contingency Plan (NCP) 40 CFR 300.

"Site Specific IAG" (Inter-Agency Agreement) A financial instrument that provides funding to EPA FOSCs (Federal On-Scene Coordinators) for certain oil spill incidents. These financial agreements may be used for cases that involve: lengthy removal actions; large project ceilings; multiple agencies; complex contracting mechanisms; or some other condition that requires extra management attention.

"PRFA" (Pollution Removal Funding Authorization) An agreement and financial obligation by the Federal On-Scene Coordinator (FOSC) to reimburse another government agency (federal, state or local) for assistance during the removal action. The PRFA specifies which removal activities will be reimbursed and establishes a dollar limit. The agency that is subject to a PRFA becomes a "contractor" for the FOSC but may hire a commercial cleanup contractor to perform the actual work. Each reimbursement under a PRFA is a separate line item on the billing.

"Claim Paid" Payment made by the National Pollution Funds Center (NPFC) by type of claim and claimant. Types of claims: (A) natural resources, (B) real or personal property, (C) subsistence use, (D) revenues, (E) profits and earning capacity, (F) public services, or (G) removal costs. A Responsible Party (RP) is liable for damages resulting from the oil discharge or substantial threat of a discharge 33 USC 2702 and 2715. Example: Claim Paid (B) - ABC Resort Hotel, this is a property damage claim paid to ABC Resort Hotel for which the NPFC is seeking reimbursement from an RP.

"INRDA" (Initiate the Assessment of Natural Resource Damages) Payment made by the National Pollution Funds Center (NPFC) via an Inter-Agency Agreement (IAG) with a Federal Lead Administrative Trustee per Executive Order 12777 to initiate the assessment of natural resource damages. This funding is made available per Section 6002(b) of the Oil Pollution Act of 1990 and covers Pre-assessment Activities as outlined in 15 CFR 990, Subpart D.

RIGHTS, RESPONSIBILITIES, COSTS AND COLLECTION ALTERNATIVES

YOUR RIGHTS. You have the right to an explanation of the basis and nature of the debt, an accounting and how we calculated the debt.

If you would like to inspect the documents that form the basis of the debt, please request a copy from the Case Officer assigned to your case. Copies will be provided free of charge. The Case Officer's contact information can be found on the billing letter.

You may dispute the information in the documents, submit additional material for consideration and request that we review or reconsider the determination of the debt.

You may request a written repayment agreement in lieu of paying the entire balance of your debt at one time. Reconsideration for other than prompt full payment requires a review of your financial condition, including access to recent income tax returns. If funds are collected in excess of the debt, they will be promptly refunded to you, unless prohibited by law.

INSURANCE COVERAGE. If you have insurance coverage, contact your insurance agent to determine whether your policy covers any of the costs you are being billed.

BANKRUPTCY. If you file for bankruptcy, or if you were in bankruptcy at the time of the incident and an automatic stay is in effect, you are not subject to any offset during the stay. Please notify us of the stay by sending evidence about the bankruptcy proceedings.

JOINT INCOME TAX RETURN. If you file a joint income tax return, contact the Internal Revenue Service before filing your return to protect the share of your spouse's tax return refund, IRS Form 8379 is required.

INTEREST. Any balance not paid within 30 days of the original bill notice is a delinquent balance. A delinquent balance will subject you to additional charges for interest from the date of delinquency.

TREASURY DEPARTMENT DEBT MANAGEMENT SERVICE (DMS). We are required to refer debts that are delinquent for 180 days to the DMS for further collection. If the delinquent debt is referred to DMS for collection, additional fees will be added to the amount due. Those fees will vary based on whether DMS collects the debt directly or through a private collection agency. Debts may be referred to the Justice Department for collection by litigation at any time.

TREASURY OFFSET PROGRAM (TOP). In addition to the above fees, you may be charged a fee for tax offset or federal salary offset if collection is made through TOP. A separate fee is charged each time a collection is made. The U.S. Treasury is not required to send notice to debtors before it offsets payments.

ADMINISTRATIVE OFFSET. The DMS may collect your debt through administrative offset. DMS may withhold money owed to you by the United States Government. The offset includes:

- Income tax refunds
- Certain Social Security benefits
- Black Lung benefits
- Salaries of Federal employees (up to 15% of current net disposable pay per pay period). The debtor may request a hearing
- Retirement benefits, including Railroad, Federal and military benefits
- Vendor or contractor payments
- Travel reimbursements and advances

ADMINISTRATIVE WAGE GARNISHMENT (AWG). The DMS may also collect the debt through administrative wage garnishment (AWG) without a court hearing. The DMS may contact your employer and garnish a portion of your net disposable pay. If AWG is used in the collection of the debt, you may request a hearing to review the debt by notification to the agency on or before the 15th business day following the mailing of the administrative wage garnishment notice. The notification will stay the withholding order until the debtor has been provided the requested hearing. Failure to timely request a hearing by notification to the agency on or before the 15th business day following the mailing of the administrative wage garnishment notice will still entitle you to a hearing upon request, but will not delay the withholding order. 31 CFR § 285.11(f).

CONSUMER REPORTING AGENCIES. The debt may be reported to consumer reporting agencies. The information that may be disclosed to consumer reporting agencies includes the debtor's:

- Name and Address
- Social Security Number
- Taxpayer Identification Number
- Amount, Status, and History of the debt
- The Program under which the debt arose

DELINQUENT DEBTS ARE A BAR TO CERTAIN FEDERAL PROGRAMS. Debtors owing money to the U.S. Government are barred from obtaining federal loans, including student loans and FHA mortgages, federal loan insurance, federal grants, or federal guarantees.

PENALTIES FOR MAKING FALSE STATEMENTS. Information provided by you must represent all material facts and must be true to the best of your knowledge and belief. Misrepresentation of facts in this matter is subject to prosecution under Federal law, including but not limited to 18 USC § 1001, and 31 USC § 3729.

Request for Taxpayer Identification Number and Certification

Give form to the
 requester. Do not
 send to the IRS.

Print or type
 See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ _____	
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black;"> </td> </tr> </table>								
or								
Employer identification number								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; border: 1px solid black;"> </td> </tr> </table>								

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-3 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Keep this portion of the statement for your records.

Return receipt at bottom with payment.

MAY 27 2010

NATIONAL POLLUTION
FUNDS CENTER

Federal Project/Bill Number: N10036-001-10

Original Bill Date: ~~10 May 2010~~

Date of this Statement (if different): ~~10 May 2010~~

TAX I.D. NUMBER 54-6010204

To: BP EXPLORATION & PRODUCTION INC
200 WESTLAKE PARK BLVD
HOUSTON TX 77079

UNITED STATES

DESCRIPTION	AMOUNT
FPN: N10036 This is a bill for U.S. Government costs. See second page for list of charges. This bill does not include, among other things, any other removal costs, damages, or any administrative or civil penalty which has been or may be assessed. Interest is charged on balances over 30 days past due. Interest rate is market-based and is subject to change pursuant to OPA §1005, 33 USC 2705; current rate is .27% per annum. The terms of this bill are controlling; no other terms affixed to any payment are acceptable.	
Principal Due	\$1,820,725.36
Accrued Interest	\$0.00
Total Due	\$1,820,725.36
This invoice reflects collections received to date totaling:	\$0.00

Send Payment To: U.S. COAST GUARD - Oil Pollution
RE: FPN N10036-001-10
P.O. Box 70959
Charlotte, NC 28272-0959

Tear along perforation ...

Federal Project/Bill Number: N10036-001-10
Case Officer: Abramson

MAY 27 2010
Billed on ~~10 May 2010~~

Your billing address (please pen-and-ink any errors or changes):

BP EXPLORATION & PRODUCTION INC
200 WESTLAKE PARK BLVD
HOUSTON TX 77079

MAY 27 2010
Amount Due as of ~~10 May 2010~~

\$1,820,725.36

UNITED STATES

Please send this remittance advice with your payment in the enclosed envelope. Make check payable to "U.S. Coast Guard" & write FPN N10036-001-10 on the check. To avoid additional late fees, we must receive payment by June 18, 2010

U.S. Coast Guard - Oil Pollution
RE: FPN N10036-001-10
P.O. Box 70959
Charlotte, NC 28272-0959

Amount Paid
\$ _____

NATIONAL POLLUTION
FUNDS CENTER

Federal Project/Bill Number: N10036-001-10 Original Bill Date: ~~10-MAY-10~~
Date of this Statement (if different): ~~10-May-2010~~

MAY 27 2010

ITEMIZED EXPENSES

CG Personnel	\$1,128,493.00
CG Equipment	\$692,232.36
Total	\$1,820,725.36

METHODS OF PAYMENT

TO PAY OIL SPILL CLEAN UP COST TO THE NATIONAL POLLUTION FUNDS CENTER

WIRE TRANSFER / BANK TRANSFER

1. SEND TO: Federal Reserve Bank, New York City, NY [via any U.S. bank]

Only U.S. banks can wire directly to the Federal Reserve Bank. Foreign banks cannot wire directly to the Federal Reserve Bank but must go through an intermediary U.S. bank. Foreign banks may send the wire transfer to the U.S. bank of their choice, who, in turn, forwards the wire transfer to the Federal Reserve Bank.

2. BENEFICIARY (B N F): **70 06 0000**
The U.S. Treasury's Agency Location Code for the U.S. Coast Guard.

3. ABA #: **021030004 Treas NYC**
The Receiver's Financial Institution (FI) -- American Banking Association (ABA) Number (#) for the U.S. Coast Guard.

4. TYPE / SUBTYPE CODE: **10 00** (Type / Subtype Code is Mandatory.)

5. ORIGINATOR TO BENEFICIARY (O B I): For description.
Cite the Bill Number(s) in the description.

SWIFT CODE!
FRNYUS33FX1
(FOREIGN TRANSFER)

BY MAIL (BANK DRAFT OR CHECK)

PAYMENT SHOULD BE MADE PAYABLE TO: U.S. COAST GUARD

IF PAYMENT IS SENT BY MAIL, SEND TO:

BANK DRAFT ON FOREIGN BANK

U. S. Coast Guard
Finance Center
P.O. Box 4121
Chesapeake, VA 23327-4121

BANK DRAFT ON U. S. BANK

U. S. Coast Guard-Oil Pollution
RE: *FPN Bill Number*
P. O. Box 70959
Charlotte, NC 28272-0959

USCG/NPFC TAX ID (TIN): 54-6010204
USCG/NPFC DUNS: 806754677