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estimate of the results cannot be made.

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BP PRUDHOE BAY ROYALTY TRUST  
(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 16, 2005

THE BANK OF NEW YORK,  
As Trustee

By: /s/ Remo Reale

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Remo Reale  
Vice President

Instruction. The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).

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KPMG LLP

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March 15, 2005

BP Prudhoe Bay Royalty  
Trust New York, New York

Ladies and Gentlemen:

Pursuant to Rule 12b-25 of the General Rules and Regulations under the

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Securities Exchange Act of 1934, we inform you that we have been furnished a copy of Form 12b-25, to be filed by BP Prudhoe Bay Royalty Trust (Trust) on or about March 16, 2005, which contains notification of the registrant's inability to file its Form 10-K by March 16, 2005. We have read the Trust's statements contained in Part III therein and we agree with the stated reason as to why we have been unable to complete our audit and report on the Trust's financial statements for the year ended December 31, 2004, to be included in its Form 10-K.

In connection with our audit of the financial statements of the Trust for the year ended December 31, 2004, we requested that the trustee provide us with the trustee's evaluation on the Trust's design of internal controls over financial reporting as of December 31, 2004. We have been informed that the trustee has not completed its evaluation of the design effectiveness of the Trust's internal controls over financial reporting, and therefore, we have been unable to complete our audit on the Trust's financial statements.

Very truly yours,

/s/ KPMG LLP

KPMG LLP

KPMG LLP, a U.S. limited liability partnership is the US member firm of KPMG International, a Swiss cooperative