

Exhibit D

Percentage Reduction: 2.668%
 Rate Multiplier effective 1/1/2009: 97.332%

Tariff Rates Effective 7/1/08 plus proposed new Bayview Origination Tariffs

effective 7/1/2008

ORIGIN	Destination	Service	Jurisdiction	Current Rate	Comments	New Rate
ANACORTES	Bayview	N/A	WUTC	0.1476		0.1437
ANACORTES	Linnon	Fungible	FERC	0.8791		0.8556
ANACORTES	Linnon	Non-Fungible	FERC	0.9375		0.9125
ANACORTES	Olympia	Fungible	WUTC	0.5711		0.5559
ANACORTES	Olympia	Non-Fungible	WUTC	0.6286		0.6118
ANACORTES	Portland	Fungible	FERC	0.8791		0.8556
ANACORTES	Portland	Non-Fungible	FERC	0.9375		0.9125
ANACORTES	Renton	Fungible	WUTC	0.3642		0.3545
ANACORTES	Renton	Non-Fungible	WUTC	0.4214		0.4102
ANACORTES	Sea-Tac	Fungible	WUTC	0.4043		0.3935
ANACORTES	Sea-Tac	Non-Fungible	WUTC	0.4619		0.4496
ANACORTES	Seattle	Fungible	WUTC	0.3947		0.3842
ANACORTES	Seattle	Non-Fungible	WUTC	0.4521		0.4400
ANACORTES	Spanaway	Fungible	WUTC	0.4542		0.4421
ANACORTES	Spanaway	Non-Fungible	WUTC	0.5117		0.4980
ANACORTES	Tacoma	Fungible	WUTC	0.4426		0.4308
ANACORTES	Tacoma	Non-Fungible	WUTC	0.5002		0.4869
ANACORTES	Vancouver	Fungible	WUTC	0.8411		0.8187
ANACORTES	Vancouver	Non-Fungible	WUTC	0.8987		0.8747
Bayview	Linnon	Fungible	FERC	0.7370	New	0.7173
Bayview	Linnon	Non-Fungible	FERC	0.7960	New	0.7748
Bayview	Olympia	Fungible	WUTC	0.4235	New	0.4122
Bayview	Olympia	Non-Fungible	WUTC	0.4809	New	0.4681
Bayview	Portland	Fungible	FERC	0.7370	New	0.7173
Bayview	Portland	Non-Fungible	FERC	0.7960	New	0.7748
Bayview	Renton	Fungible	WUTC	0.2163	New	0.2105
Bayview	Renton	Non-Fungible	WUTC	0.2741	New	0.2668
Bayview	Sea-Tac	Fungible	WUTC	0.2568	New	0.2499
Bayview	Sea-Tac	Non-Fungible	WUTC	0.3140	New	0.3056
Bayview	Seattle	Fungible	WUTC	0.2473	New	0.2407
Bayview	Seattle	Non-Fungible	WUTC	0.3045	New	0.2964
Bayview	Spanaway	Fungible	WUTC	0.3065	New	0.2983

Bayview	Spanaway	Non-Fungible	WUTC	0.3642	New	0.3545
Bayview	Tacoma	Fungible	WUTC	0.2949	New	0.2870
Bayview	Tacoma	Non-Fungible	WUTC	0.3526	New	0.3432
Bayview	Vancouver	Fungible	WUTC	0.6935	New	0.6750
Bayview	Vancouver	Non-Fungible	WUTC	0.7512	New	0.7312
CHERRY POINT	Bayview	N/A	WUTC	0.2434		0.2369
CHERRY POINT	Linnon	Fungible	FERC	0.9804		0.9542
CHERRY POINT	Linnon	Non-Fungible	FERC	1.0394		1.0117
CHERRY POINT	Olympia	Fungible	WUTC	0.6669		0.6491
CHERRY POINT	Olympia	Non-Fungible	WUTC	0.7243		0.7050
CHERRY POINT	Portland	Fungible	FERC	0.9804		0.9542
CHERRY POINT	Portland	Non-Fungible	FERC	1.0394		1.0117
CHERRY POINT	Renton	Fungible	WUTC	0.4597		0.4474
CHERRY POINT	Renton	Non-Fungible	WUTC	0.5175		0.5037
CHERRY POINT	Sea-Tac	Fungible	WUTC	0.5002		0.4869
CHERRY POINT	Sea-Tac	Non-Fungible	WUTC	0.5574		0.5425
CHERRY POINT	Seattle	Fungible	WUTC	0.4907		0.4776
CHERRY POINT	Seattle	Non-Fungible	WUTC	0.5479		0.5333
CHERRY POINT	Spanaway	Fungible	WUTC	0.5499		0.5352
CHERRY POINT	Spanaway	Non-Fungible	WUTC	0.6076		0.5914
CHERRY POINT	Tacoma	Fungible	WUTC	0.5383		0.5239
CHERRY POINT	Tacoma	Non-Fungible	WUTC	0.5960		0.5801
CHERRY POINT	Vancouver	Fungible	WUTC	0.9369		0.9119
CHERRY POINT	Vancouver	Non-Fungible	WUTC	0.9946		0.9681
FERNDALE	Bayview	N/A	WUTC	0.2261		0.2201
FERNDALE	Linnon	Fungible	FERC	0.9644		0.9387
FERNDALE	Linnon	Non-Fungible	FERC	1.0232		0.9959
FERNDALE	Olympia	Fungible	WUTC	0.6495		0.6322
FERNDALE	Olympia	Non-Fungible	WUTC	0.7070		0.6881
FERNDALE	Portland	Fungible	FERC	0.9644		0.9387
FERNDALE	Portland	Non-Fungible	FERC	1.0232		0.9959
FERNDALE	Renton	Fungible	WUTC	0.4426		0.4308
FERNDALE	Renton	Non-Fungible	WUTC	0.5002		0.4869
FERNDALE	Sea-Tac	Fungible	WUTC	0.4832		0.4703
FERNDALE	Sea-Tac	Non-Fungible	WUTC	0.5404		0.5260
FERNDALE	Seattle	Fungible	WUTC	0.4733		0.4607
FERNDALE	Seattle	Non-Fungible	WUTC	0.5309		0.5167

FERNDALE	Spanaway	Fungible	WUTC	0.5325	0.5183
FERNDALE	Spanaway	Non-Fungible	WUTC	0.5903	0.5746
FERNDALE	Tacoma	Fungible	WUTC	0.5213	0.5074
FERNDALE	Tacoma	Non-Fungible	WUTC	0.5787	0.5633
FERNDALE	Vancouver	Fungible	WUTC	0.9198	0.8953
FERNDALE	Vancouver	Non-Fungible	WUTC	0.9773	0.9512

Exhibit No. 1.2(c)

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Olympic Pipe Line Company

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Input Data	2008
YEAR	

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Year 1 Adjustment Factor	Stipulated						
2	Annual Maximum Amortization of Transition Costs - Rate	Stipulated						
3	Annual Maximum Amortization of Transition Costs - Baddeley	Stipulated						
4	Max Allowable Other Operating Expenses	Stipulated						
5	Throughput Adjuster	Stipulated						
	Annual Inputs							
6	Land (EOY)	Ln (7 + 8 + 9 + Prior 6)	\$577	\$577	\$592	\$592	\$592	\$592
7	Land Additions	Form 6		\$0	\$15	\$0	\$0	\$0
8	Land Retirements	Form 6		\$0	\$0	\$0	\$0	\$0
9	Land Adjustments and Transfers	Form 6		\$0	\$0	\$0	\$0	\$0
10	Carrier Property in Service (EOY)	Ln (11 + 12 + 13 + Prior 10)	\$157,552,913	\$175,512	\$194,763	\$203,458	\$210,850	\$210,850
11	Carrier Property Additions	Form 6		\$19,126	\$25,801	\$8,771	\$7,376	\$0
12	Carrier Property Retirements	Form 6		\$0	(\$6,550)	(\$339)	(\$4)	\$0
13	Carrier Property Adjustments and Transfers	Form 6		(\$1,166)	\$0	\$263	\$0	\$0
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	\$53,957	\$56,779	\$54,468	\$58,681	\$63,555	\$68,392
15	Carrier Depreciation Expense	Form 6		\$3,888	\$4,240	\$4,552	\$4,856	\$4,856
16	Carrier Depreciation Retirements	Form 6		(\$1,166)	(\$6,550)	(\$339)	(\$4)	\$0
17	Carrier Depreciation Adjustments	Form 6		\$0	\$0	\$0	\$2	\$0
18	Oil Inventories	Form 6	\$252	\$346	\$537	\$790	\$1,001	\$1,001
19	Materials & Supplies	Form 6	\$0	\$0	\$0	\$0	\$0	\$0
20	Prepayments	Form 6	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682	\$1,682
21	Federal Income Tax Rate	2/	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
22	State Income Tax Rate	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	Federal Depreciation Factors - MACRS (1987-present)	3/	5.00%	9.90%	8.55%	7.70%	6.93%	6.33%
24	Tax Basis Reduction - TEFRA	4/		0%	0%	0%	0%	0%
25	Interest on Revenue Excess (Deficit)	Federal Reserve, Statistical Release H.15		4.41%	6.34%	8.20%	8.30%	0.00%
26	Inflation Rate		1.88%	3.26%	3.42%	2.54%	4.08%	0.00%
27	Equity Ratio	Stipulated		50.00%	50.00%	50.00%	50.00%	50.00%
28	Cost of Debt	Stipulated		7.80%	7.80%	7.80%	7.80%	7.80%
29	Real Equity Rate of Return	Stipulated		10.00%	10.00%	10.00%	10.00%	10.00%
30	Tariff Revenues - Actual	Form 6		\$51,392	\$53,825	\$66,443	\$80,369	\$80,369
31	Tariff Revenues - Estimated	Company Records						

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
32	Accumulated Equity AFUDC	Stipulated	5,073					
33	Accumulated Amortization of Equity AFUDC	Stipulated	549					
34	Accumulated Debt AFUDC	Stipulated	3,170					
35	Accumulated Amortization of Debt AFUDC	Stipulated	328					
36	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Stipulated	13,338					
37	Accumulated Excess Deferred Income Tax Amortization Adjustment	Stipulated	973					
38	Accumulated TEFRA Adjustment	Stipulated	72					
39	Accumulated Amortization of TEFRA Adjustment	Stipulated	33					
40	Accumulated Excess Deferred Income Tax Amortization	Stipulated	2,281					
41	Tax Depreciation - Pre-Year 1	Stipulated		\$8,134	\$7,526	\$7,021	\$6,555	\$6,174
42	Bayview Terminal Property Balance	Company Records	\$24,037	25,533				
43	Bayview Terminal Accumulated Depreciation	Company Records	\$2,362	\$1,415				
44	Bayview Terminal Depreciation Expenses	Company Records		\$,583				
45	Bayview Carried Property Adjustment	Company Records					(\$22,119)	
46	Bayview Accumulated Depreciation Adjustment	Company Records					(\$3,739)	
47	Bayview ADIT Adjustment	Company Records					(\$3,823)	

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Operating Expenses by FERC Account								
OPERATIONS AND MAINTENANCE:								
48	Salaries and Wages (300)	Company Records		\$4,214	\$4,722	\$4,160	\$5,044	\$5,044
49	Materials and Supplies (310)	Company Records		\$362	\$452	\$624	\$845	\$845
50	Outside Services (320)	Company Records		\$9,818	\$11,542	\$9,861	\$11,294	\$11,294
51	Operating Fuel and Power (330)	Company Records		\$9,453	\$9,721	\$10,186	\$10,708	\$10,708
52	Oil Losses and Shortages (340)	Company Records		(\$127)	\$0	\$0	(\$0)	(\$0)
53	Rentals (350)	Company Records		\$585	\$367	\$196	\$251	\$251
54	Other Expenses (390)	Company Records		\$74	\$67	\$173	\$415	\$415
55	Total Operations and Maintenance Expenses	Sum Ln (48 to 54)		\$24,378	\$26,872	\$25,199	\$28,558	\$28,558
GENERAL:								
56	Salaries and Wages (500)	Company Records		\$1,714	\$1,151	\$2,393	\$2,097	\$2,097
57	Materials and Supplies (510)	Company Records		\$776	\$773	\$608	\$799	\$799
58	Outside Services (520)	Company Records		\$1,125	\$3,094	\$3,335	\$6,058	\$6,058
59	Rentals (530)	Company Records		\$236	\$497	\$605	\$766	\$766
60	Depreciation and Amortization (540)	Ln 15		\$3,988	\$4,240	\$4,572	\$4,876	\$4,876
61	Employee Benefits (550)	Company Records		\$2,422	\$2,411	\$2,133	\$1,986	\$1,986
62	Insurance (560)	Company Records		\$1,837	\$1,829	\$3,022	\$2,820	\$2,820
63	Casualty and Other Losses (570)	Company Records		\$11	(\$38)	\$10	(\$1)	(\$1)
64	Pipeline Taxes (580)	Company Records		\$1,100	\$1,168	\$2,760	\$2,721	\$2,721
65	Other Expenses (590)	Company Records		(\$607)	\$336	\$540	\$414	\$414
66	Total General Expenses	Sum Ln (56 to 65)		\$12,389	\$15,462	\$19,957	\$22,515	\$22,515
67	Total Operating Expense	Ln (55 + 66)		\$36,968	\$42,335	\$45,157	\$51,072	\$51,072
68	Operating Expenses Excluding Depreciation	Ln (67 - 60)		\$32,980	\$38,084	\$40,605	\$46,216	\$46,216
Project Expenses by FERC Account								
OPERATIONS AND MAINTENANCE:								
69	Salaries and Wages (300)	Company Records		\$0	\$0	\$0	\$0	\$0
70	Materials and Supplies (310)	Company Records		\$0	\$0	\$0	\$151	\$151
71	Outside Services (320)	Company Records		\$9,309	\$9,898	\$10,015	\$11,679	\$11,679
72	Operating Fuel and Power (330)	Company Records		\$0	\$0	\$0	\$0	\$0
73	Oil Losses and Shortages (340)	Company Records		\$0	\$0	\$0	\$0	\$0
74	Rentals (350)	Company Records		\$0	\$0	\$0	\$28	\$28
75	Other Expenses (390)	Company Records		\$0	\$0	\$0	\$12	\$12
76	Total Operations and Maintenance Expenses	Sum Ln (69 to 75)		\$9,309	\$9,898	\$10,015	\$11,870	\$11,870
GENERAL:								
77	Salaries and Wages (500)	Company Records		\$0	\$0	\$0	\$0	\$0
78	Materials and Supplies (510)	Company Records		\$0	\$0	\$0	\$56	\$56
79	Outside Services (520)	Company Records		(\$640)	\$0	\$0	\$2,227	\$2,227
80	Rentals (530)	Company Records		\$0	\$0	\$0	\$0	\$0
81	Depreciation and Amortization (540)	Company Records		\$0	\$0	\$0	\$0	\$0
82	Employee Benefits (550)	Company Records		\$0	\$0	\$0	\$0	\$0
83	Insurance (560)	Company Records		\$0	\$0	\$0	\$0	\$0
84	Casualty and Other Losses (570)	Company Records		\$0	\$0	\$0	\$0	\$0
85	Pipeline Taxes (580)	Company Records		\$0	\$0	\$0	\$0	\$0
86	Other Expenses (590)	Company Records		(\$440)	\$0	\$0	\$0	\$0
87	Total General Expenses	Sum Ln (77 to 86)		(\$1,080)	\$0	\$0	\$2,284	\$2,284
88	Total Project Expenses	Ln (76 + 87)		\$8,229	\$9,898	\$10,015	\$14,153	\$14,153
89	Other Operating Expenses	Ln (68 - 51 - 88)		\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
90	Transition Costs - Rate Litigation	Annual data		\$2,146	\$0	\$0	\$0	\$0
91	Transition Costs - Bankruptcy	Annual data		\$3,596	\$116	\$0	\$0	\$0
92	Facilitation Factor For Other Expenses			1,019	1,05	1,09	1,12	1,16
93	Other Expenses - Max Allowable	\$19.5 million X CPI-U		\$19,867	\$20,513	\$21,215	\$21,754	\$22,642
94	Total Annual Volume	Company Records		105,968,814	104,055,100	104,885,263	104,230,097	104,230,097
95	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1			106,301	105,857	104,837	104,114	104,114
96	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2			105,472	105,321	106,032	103,887	103,887
97	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3			106,266	103,355	106,065	103,550	103,550
98	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4			103,961	104,055	104,885	104,230	104,230

Input Data

ARBITRATION ADJUSTMENT-2004

Line No.	Description	Source	2004	2005	2006	2007	2008
99	ANACORTES to LINNONTON	Fungible	0.6373	0.6373	0.6847	0.9079	0.9984
100	CHERRY POINT to LINNONTON	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647
101	CHERRY POINT to LINNONTON	Fungible	0.7107	0.7107	0.7636	1.0125	1.1134
102	CHERRY POINT to LINNONTON	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1805
103	FERNDALE to LINNONTON	Fungible	0.6991	0.6991	0.7511	0.9960	1.0953
104	FERNDALE to LINNONTON	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621
105	ANACORTES to PORTLAND	Fungible	0.6373	0.6373	0.6847	0.9079	0.9984
106	ANACORTES to PORTLAND	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647
107	CHERRY POINT to PORTLAND	Fungible	0.7107	0.7107	0.7636	1.0125	1.1134
108	CHERRY POINT to PORTLAND	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1805
109	FERNDALE to PORTLAND	Fungible	0.6991	0.6991	0.7511	0.9960	1.0953
110	FERNDALE to PORTLAND	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621
111	ANACORTES to BAYVIEW	N/A	0.1069	0.1069	0.1149	0.1524	0.1676
112	CHERRY POINT to BAYVIEW	N/A	0.1764	0.1764	0.1895	0.2513	0.2764
113	FERNDALE to BAYVIEW	N/A	-	-	0.1761	0.2335	0.2668
114	ANACORTES to RENTON	Fungible	0.2640	0.2640	0.2836	0.3761	0.4136
115	ANACORTES to RENTON	Non-Fungible	0.3055	0.3055	0.3282	0.4352	0.4786
116	CHERRY POINT to RENTON	Fungible	0.3333	0.3333	0.3581	0.4748	0.5221
117	CHERRY POINT to RENTON	Non-Fungible	0.3751	0.3751	0.4030	0.5344	0.5877
118	FERNDALE to RENTON	Fungible	0.3208	0.3208	0.3447	0.4571	0.5027
119	FERNDALE to RENTON	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
120	ANACORTES to SEA-TAC	Fungible	0.2931	0.2931	0.3149	0.4176	0.4592
121	ANACORTES to SEA-TAC	Non-Fungible	0.3348	0.3348	0.3597	0.4770	0.5246
122	CHERRY POINT to SEA-TAC	Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
123	CHERRY POINT to SEA-TAC	Non-Fungible	0.4041	0.4041	0.4342	0.5757	0.6331
124	FERNDALE to SEA-TAC	Fungible	0.3502	0.3502	0.3763	0.4990	0.5488
125	FERNDALE to SEA-TAC	Non-Fungible	0.3917	0.3917	0.4209	0.5531	0.6137
126	ANACORTES to SEATTLE	Fungible	0.2862	0.2862	0.3075	0.4077	0.4483
127	ANACORTES to SEATTLE	Non-Fungible	0.3277	0.3277	0.3521	0.4669	0.5135
128	CHERRY POINT to SEATTLE	Fungible	0.3557	0.3557	0.3822	0.5068	0.5573
129	CHERRY POINT to SEATTLE	Non-Fungible	0.3972	0.3972	0.4268	0.5659	0.6223
130	FERNDALE to SEATTLE	Fungible	0.3431	0.3431	0.3686	0.4888	0.5375
131	FERNDALE to SEATTLE	Non-Fungible	0.3848	0.3848	0.4134	0.5482	0.6029
132	ANACORTES to SPANAWAY	Fungible	0.3292	0.3292	0.3537	0.4690	0.5158
133	ANACORTES to SPANAWAY	Non-Fungible	0.3709	0.3709	0.3985	0.5284	0.5811
134	CHERRY POINT to SPANAWAY	Fungible	0.3986	0.3986	0.4283	0.5679	0.6245
135	CHERRY POINT to SPANAWAY	Non-Fungible	0.4404	0.4404	0.4732	0.6275	0.6901
136	FERNDALE to SPANAWAY	Fungible	0.3861	0.3861	0.4148	0.5500	0.6048
137	FERNDALE to SPANAWAY	Non-Fungible	0.4279	0.4279	0.4597	0.6096	0.6704
138	ANACORTES to TACOMA	Fungible	0.3208	0.3208	0.3447	0.4571	0.5027
139	ANACORTES to TACOMA	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
140	CHERRY POINT to TACOMA	Fungible	0.3903	0.3903	0.4193	0.5560	0.6114
141	CHERRY POINT to TACOMA	Non-Fungible	0.4320	0.4320	0.4642	0.6155	0.6769
142	FERNDALE to TACOMA	Fungible	0.3779	0.3779	0.4060	0.5384	0.5921
143	FERNDALE to TACOMA	Non-Fungible	0.4195	0.4195	0.4507	0.5976	0.6572
144	ANACORTES to OLYMPIA	Fungible	0.4140	0.4140	0.4448	0.5898	0.6486
145	ANACORTES to OLYMPIA	Non-Fungible	0.4557	0.4557	0.4896	0.6492	0.7139
146	CHERRY POINT to OLYMPIA	Fungible	0.4834	0.4834	0.5194	0.6887	0.7574
147	CHERRY POINT to OLYMPIA	Non-Fungible	0.5250	0.5250	0.5641	0.7480	0.8226
148	FERNDALE to OLYMPIA	Fungible	0.4708	0.4708	0.5058	0.6707	0.7376
149	FERNDALE to OLYMPIA	Non-Fungible	0.5126	0.5126	0.5507	0.7202	0.8030
150	ANACORTES to VANCOUVER	Fungible	0.6097	0.6097	0.6551	0.8687	0.9553
151	ANACORTES to VANCOUVER	Non-Fungible	0.6515	0.6515	0.7000	0.9282	1.0207
152	CHERRY POINT to VANCOUVER	Fungible	0.6792	0.6792	0.7297	0.9676	1.0641
153	CHERRY POINT to VANCOUVER	Non-Fungible	0.7210	0.7210	0.7747	1.0272	1.1296
154	FERNDALE to VANCOUVER	Fungible	0.6668	0.6668	0.7164	0.9499	1.0446
155	FERNDALE to VANCOUVER	Non-Fungible	0.7085	0.7085	0.7612	1.0093	1.1099

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Monthly Inputs								
CWIP Balances:								
48.5	Month 1	Company Records		\$12,786	\$14,890	\$2,895	\$3,668	\$3,668
49.5	Month 2	Company Records		\$13,329	\$15,029	\$3,096	\$3,583	\$3,583
50.5	Month 3	Company Records		\$15,952	\$15,914	\$4,193	\$4,343	\$4,343
51.5	Month 4	Company Records		\$16,104	\$15,681	\$4,372	\$4,733	\$4,733
52.5	Month 5	Company Records		\$15,330	\$16,913	\$5,630	\$5,187	\$5,187
53.5	Month 6	Company Records		\$18,545	\$19,666	\$6,614	\$5,787	\$5,787
54.5	Month 7	Company Records		\$18,971	\$20,013	\$7,130	\$6,780	\$6,780
55.5	Month 8	Company Records		\$20,411	\$21,862	\$6,057	\$6,507	\$6,507
56.5	Month 9	Company Records		\$24,413	\$24,770	\$10,047	\$7,185	\$7,185
57.5	Month 10	Company Records		\$26,550	\$25,314	\$10,230	\$7,015	\$7,015
58.5	Month 11	Company Records		\$24,551	\$26,401	\$10,348	\$7,416	\$7,416
59.5	Month 12	Company Records		\$14,898	\$2,694	\$3,654	\$3,348	\$3,348
			\$12,832					

1/ 2003 EOY Data based on FERC Form 6

2/ 1984-1986 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 95-600, §301(a), 95th Cong., 2d Sess. (1978)

3/ 1987 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 99-514, §601(a), 99th Cong., 2d Sess. (1986). See also, IRC §1.5 (1987).

4/ 1988-1992 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 100-203 §10222(a), 100th Cong., 1st Sess. (1987).

5/ 1993-Test Period Federal Income Tax Rate from IRC §11(b) as amended by P.L. 103-46, §13221(b), 103rd Cong., 1st Sess. (1993).

6/ IRC §1.68(a), §1.68(b)(1), §1.68(c)(1). Rev. Proc. 87-56, IRB 1987-42, 4 (Asset guideline class 46). Rev. Proc. 87-57, §8 (table 1), 1987-2 CB 687.

7/ Based on Tax Equity and Fiscal Responsibility Act of 1982.

8/ 2008 rates based on currently effective Tariff Rates

9/ 2007 data based on Workpaper 1

10/ 2007 data based on Workpaper 3

11/ 2007 data based on Workpaper 7

12/ 2007 data based on Workpaper 2

Input Data	
YEAR	2008

Line No	Description	Source	2009	2010	2011	2012	2013
1	Year 1 Adjustment Factor	Stipulated					
2	Annual Maximum Amortization of Transition Costs - Rate	Stipulated					
3	Annual Maximum Amortization of Transition Costs - Base/Equity	Stipulated					
4	Max Allowable Other Operating Expenses	Stipulated					
5	Throughput Adjuster	Stipulated					
Annual Inputs							
6	Land (EOY)	Ln (7 + 8 + 9 + Prior 6)	\$0	\$0	\$0	\$0	\$0
7	Land Additions	Form 6					
8	Land Retirements	Form 6					
9	Land Adjustments and Transfers	Form 6					
10	Carrier Property in Service (EOY)	Ln (11 + 12 + 13 + Prior 10)	\$0	\$0	\$0	\$0	\$0
11	Carrier Property Additions	Form 6					
12	Carrier Property Retirements	Form 6					
13	Carrier Property Adjustments and Transfers	Form 6					
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	\$0	\$0	\$0	\$0	\$0
15	Carrier Depreciation Expense	Form 6					
16	Carrier Depreciation Retirements	Form 6					
17	Carrier Depreciation Adjustments	Form 6					
18	Oil Inventories	Form 6					
19	Materials & Supplies	Form 6					
20	Prepayments	Form 6					
21	Federal Income Tax Rate	2/	35.00%	35.00%	35.00%	35.00%	35.00%
22	State Income Tax Rate	N/A	0.00%	0.00%	0.00%	0.00%	0.00%
23	Federal Depreciation Factors - MACRS (1987-present)	3/	5.90%	5.90%	5.91%	5.90%	5.91%
24	Tax Basis Reduction - TELFER	4/	0%	0%	0%	0%	0%
25	Interest on Revenue Excess (Deficit)	Federal Reserve, Statistical Release H.15	0.00%	0.00%	0.00%	0.00%	0.00%
26	Inflation Rate		0.00%	0.00%	0.00%	0.00%	0.00%
27	Equity Ratio	Stipulated	50.00%	50.00%	50.00%	50.00%	50.00%
28	Cost of Debt	Stipulated	7.80%	7.80%	7.80%	7.80%	7.80%
29	Real Equity Rate of Return	Stipulated	10.00%	10.00%	10.00%	10.00%	10.00%
30	Tariff Revenues - Actual	Form 6					
31	Tariff Revenues - Estimated	Company Records					

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013
32	Accumulated Equity AFUDC	Stipulated					
33	Accumulated Amortization of Equity AFUDC	Stipulated					
34	Accumulated Debt AFUDC	Stipulated					
35	Accumulated Amortization of Debt AFUDC	Stipulated					
36	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Stipulated					
37	Accumulated Excess Deferred Income Tax Amortization Adjustment	Stipulated					
38	Accumulated TEFRA Adjustment	Stipulated					
39	Accumulated Amortization of TEFRA Adjustment	Stipulated					
40	Accumulated Excess Deferred Income Tax Amortization	Stipulated					
41	Tax Depreciation - Pre-Year 1	Stipulated	\$5,937	\$5,784	\$5,550	\$5,189	\$4,294
42	Bayview Terminal Property Balance	Company Records					
43	Bayview Terminal Accumulated Depreciation	Company Records					
44	Bayview Terminal Depreciation Expenses	Company Records					
45	Bayview Carrier Property Adjustment	Company Records					
46	Bayview Accumulated Depreciation Adjustment	Company Records					
47	Bayview ADIT Adjustment	Company Records					

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013
Operating Expenses by FERC Account							
OPERATIONS AND MAINTENANCE							
48	Salaries and Wages (500)	Company Records					
49	Materials and Supplies (310)	Company Records					
50	Outside Services (320)	Company Records					
51	Operating Fuel and Power (330)	Company Records					
52	Oil Losses and Shortages (340)	Company Records					
53	Rentals (350)	Company Records					
54	Other Expenses (390)	Company Records					
55	Total Operations and Maintenance Expenses	Sum Ln (48 to 54)	\$0	\$0	\$0	\$0	\$0
GENERAL							
56	Salaries and Wages (500)	Company Records					
57	Materials and Supplies (510)	Company Records					
58	Outside Services (520)	Company Records					
59	Rentals (530)	Company Records					
60	Depreciation and Amortization (540)	Ln 15	\$0	\$0	\$0	\$0	\$0
61	Employee Benefits (550)	Company Records					
62	Insurance (560)	Company Records					
63	Casualty and Other Losses (570)	Company Records					
64	Pipeline Taxes (580)	Company Records					
65	Other Expenses (590)	Company Records					
66	Total General Expenses	Sum Ln (56 to 65)	\$0	\$0	\$0	\$0	\$0
67	Total Operating Expenses	Ln (55 + 66)	\$0	\$0	\$0	\$0	\$0
68	Operating Expenses Excluding Depreciation	Ln (67 - 60)	\$0	\$0	\$0	\$0	\$0
Project Expenses by FERC Account							
OPERATIONS AND MAINTENANCE							
69	Salaries and Wages (500)	Company Records					
70	Materials and Supplies (310)	Company Records					
71	Outside Services (320)	Company Records					
72	Operating Fuel and Power (330)	Company Records					
73	Oil Losses and Shortages (340)	Company Records					
74	Rentals (350)	Company Records					
75	Other Expenses (390)	Company Records					
76	Total Operations and Maintenance Expenses	Sum Ln (69 to 75)	\$0	\$0	\$0	\$0	\$0
GENERAL							
77	Salaries and Wages (500)	Company Records					
78	Materials and Supplies (510)	Company Records					
79	Outside Services (520)	Company Records					
80	Rentals (530)	Company Records					
81	Depreciation and Amortization (540)	Company Records					
82	Employee Benefits (550)	Company Records					
83	Insurance (560)	Company Records					
84	Casualty and Other Losses (570)	Company Records					
85	Pipeline Taxes (580)	Company Records					
86	Other Expenses (590)	Company Records					
87	Total General Expenses	Sum Ln (77 to 86)	\$0	\$0	\$0	\$0	\$0
88	Total Project Expenses	Ln (76 + 87)	\$0	\$0	\$0	\$0	\$0
89	Other Operating Expenses	Ln (68 - 51 - 88)	\$0	\$0	\$0	\$0	\$0
90	Transition Costs - Rate Litigation	Annual data	\$0	\$0	\$0	\$0	\$0
91	Transition Costs - Bankruptcy	Annual data	\$0	\$0	\$0	\$0	\$0
92	Escalation Factor For Other Expenses		1.16	1.16	1.16	1.16	1.16
93	Other Expenses - Max Allowable		\$0	\$0	\$0	\$0	\$0
94	Total Annual Volume	Company Records					
95	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1						
96	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2						
97	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3						
98	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4						

Input Data

ARBITRATION ADJUSTMENT-2004

Line No.	Description	Source	2009	2010	2011	2012	2013
99	ANACORTES to LINNTON	Fungible					
100	CHERRY POINT to LINNTON	Non-Fungible					
101	CHERRY POINT to LINNTON	Fungible					
102	CHERRY POINT to LINNTON	Non-Fungible					
103	FERNDALE to LINNTON	Fungible					
104	FERNDALE to LINNTON	Non-Fungible					
105	ANACORTES to PORTLAND	Fungible					
106	ANACORTES to PORTLAND	Non-Fungible					
107	CHERRY POINT to PORTLAND	Fungible					
108	CHERRY POINT to PORTLAND	Non-Fungible					
109	FERNDALE to PORTLAND	Fungible					
110	FERNDALE to PORTLAND	Non-Fungible					
111	ANACORTES to BAYVIEW	N/A					
112	CHERRY POINT to BAYVIEW	N/A					
113	FERNDALE to BAYVIEW	N/A					
114	ANACORTES to RENTON	Fungible					
115	ANACORTES to RENTON	Non-Fungible					
116	CHERRY POINT to RENTON	Fungible					
117	CHERRY POINT to RENTON	Non-Fungible					
118	FERNDALE to RENTON	Fungible					
119	FERNDALE to RENTON	Non-Fungible					
120	ANACORTES to SEA-TAC	Fungible					
121	ANACORTES to SEA-TAC	Non-Fungible					
122	CHERRY POINT to SEA-TAC	Fungible					
123	CHERRY POINT to SEA-TAC	Non-Fungible					
124	FERNDALE to SEA-TAC	Fungible					
125	FERNDALE to SEA-TAC	Non-Fungible					
126	ANACORTES to SEATTLE	Fungible					
127	ANACORTES to SEATTLE	Non-Fungible					
128	CHERRY POINT to SEATTLE	Fungible					
129	CHERRY POINT to SEATTLE	Non-Fungible					
130	FERNDALE to SEATTLE	Fungible					
131	FERNDALE to SEATTLE	Non-Fungible					
0.52	ANACORTES to SPANAWAY	Fungible					
1.52	ANACORTES to SPANAWAY	Non-Fungible					
2.52	CHERRY POINT to SPANAWAY	Fungible					
3.52	CHERRY POINT to SPANAWAY	Non-Fungible					
4.52	FERNDALE to SPANAWAY	Fungible					
5.52	FERNDALE to SPANAWAY	Non-Fungible					
6.52	ANACORTES to TACOMA	Fungible					
7.52	ANACORTES to TACOMA	Non-Fungible					
8.52	CHERRY POINT to TACOMA	Fungible					
9.52	CHERRY POINT to TACOMA	Non-Fungible					
10.5	FERNDALE to TACOMA	Fungible					
11.5	FERNDALE to TACOMA	Non-Fungible					
12.5	ANACORTES to OLYMPIA	Fungible					
13.5	ANACORTES to OLYMPIA	Non-Fungible					
14.5	CHERRY POINT to OLYMPIA	Fungible					
15.5	CHERRY POINT to OLYMPIA	Non-Fungible					
16.5	FERNDALE to OLYMPIA	Fungible					
17.5	FERNDALE to OLYMPIA	Non-Fungible					
18.5	ANACORTES to VANCOUVER	Fungible					
19.5	ANACORTES to VANCOUVER	Non-Fungible					
20.5	CHERRY POINT to VANCOUVER	Fungible					
21.5	CHERRY POINT to VANCOUVER	Non-Fungible					
22.5	FERNDALE to VANCOUVER	Fungible					
23.5	FERNDALE to VANCOUVER	Non-Fungible					

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013
Monthly Inputs							
CWIP Balances:							
48.5	Month 1	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
49.5	Month 2	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
50.5	Month 3	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
51.5	Month 4	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
52.5	Month 5	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
53.5	Month 6	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
54.5	Month 7	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
55.5	Month 8	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
56.5	Month 9	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
57.5	Month 10	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
58.5	Month 11	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
59.5	Month 12	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348

1/ 2003 EOY Data based on FERC Form 6

2/ 1984-1986 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 95-600, §301(a), 87th Cong., 2d Sess. (1987 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 99-514, §601(a), 99th Cong., 2d Sess. (1986

1988-1992 Federal Income Tax Rate from IRC §11(b) as amended by P.L. 100-203 §10222(a), 100th Cong., 1st Sess. (15

1993-Test Period Federal Income Tax Rate from IRC §11(b) as amended by P.L. 103-66, §13221(b), 103rd Cong., 1st Sess. (15

3/ IRC §168(a), §168(f)(1), §168(e)(1). Rev. Proc. 87-56, IRB 1987-42, 4 (Asset guideline class 46). Rev. Proc. 87-57, §8.1

4/ Based on Tax Equity and Fiscal Responsibility Act of 1982.

5/ 2008 rates based on currently effective Tariff Rates

6/ 2007 data based on Workpaper 1

7/ 2007 data based on Workpaper 3

8/ 2007 data based on Workpaper 7

9/ 2007 data based on Workpaper 4

10/ 2007 data based on Workpaper 2

Line No	Description (\$ 000's)	Source	2004	2005	2006	2007	2008
Operating Expenses - Unadjusted							
1	Project Expenses	Schedule 1, Ln 88	\$8,229	\$9,898	\$10,015	\$14,153	\$14,153
2	Power Expenses	Schedule 1, Ln 51	\$9,453	\$9,721	\$10,186	\$10,708	\$10,708
3	Other Operating Expenses	Schedule 1, Ln 89	\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
4	Transition Costs - Rate Litigation	Schedule 1, Ln 90	\$2,146	\$0	\$0	\$0	\$0
5	Transition Costs - Bankruptcy	Schedule 1, Ln 91	\$3,596	\$116	\$0	\$0	\$0
6	Operating Expenses	Sum Ln (1 to 5)	\$38,722	\$38,210	\$40,605	\$46,216	\$46,216
Operating Expenses - Adjusted							
7	Maximum Allowable Other Expenses	Schedule 1, Ln 93	\$19,867	\$20,513	\$21,215	\$21,754	\$22,642
8	Other Operating Expenses	Min Ln (3 or 7)	\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
9	Other Operating Expenses Deficit	Ln (7 - 8)	\$4,568	\$2,038	\$811	\$399	\$1,287
10	Cost Increase Deficit Amount	Ln 9	\$4,568	\$2,038	\$811	\$399	\$1,287
11	Annual Maximum Amortization of Transition Costs - Bankruptcy	Annual Ln 5 Amortized Over 24 Yrs	\$150	\$155	\$155	\$155	\$155
12	Difference	Ln (10 - 11)	\$4,418	\$1,883	\$657	\$244	\$1,132
13	Unamortized Balance Transition Costs - Bankruptcy BOY	Prior Ln 17	\$3,596	\$3,446	\$3,407	\$3,253	\$3,098
14	Add: Additions of Transition Costs - Bankruptcy	Ln 5	\$0	\$116	\$0	\$0	\$0
15	Annual Amortization of Transition Costs - Bankruptcy	Min Ln (10 or 11)	\$150	\$155	\$155	\$155	\$155
16	Transition Costs - Bankruptcy - Accumulated	Ln (15 + Prior 16)	\$150	\$304	\$459	\$614	\$768
17	Unamortized Balance Transition Costs - Bankruptcy EOY	Ln (13 +14- 15)	\$3,446	\$3,407	\$3,253	\$3,098	\$2,943
18	Cost Deficit Amount	Ln (10 - 15)	\$4,418	\$1,883	\$657	\$244	\$1,132
19	Annual Maximum Amortization of Transition Costs - Rate Litigation	Ln 4 Amortized Over 3 Years	\$715	\$715	\$715	\$715	\$0
20	Difference	Ln (10 - 19)	\$3,853	\$1,322	\$96	(\$316)	\$0
21	Unamortized Balance Transition Costs - Rate Litigation BOY	Prior Ln 25	\$2,146	\$1,431	\$715	\$59	\$0
22	Add: Additions of Transition Costs - Rate Litigation	Ln 4	\$0	\$0	\$0	\$0	\$0
23	Add: Amortization of Transition Costs - Rate Litigation	Min Ln (18 or 19)	\$715	\$715	\$657	\$59	\$0
24	Transition Costs - Rate Litigation - Accumulated	Ln (23 + Prior 24)	\$715	\$1,431	\$2,087	\$2,146	\$2,146
25	Unamortized Balance Transition Costs - Rate Litigation EOY	Ln (21+22 - 23)	\$1,431	\$715	\$59	\$0	\$0
26	Total Other Expenses	Ln (8 + 15 + 23)	\$16,163	\$19,346	\$21,215	\$21,568	\$21,509
27	Adjusted Operating Expenses	Ln (1 + 2 + 26)	\$34,048	\$39,387	\$41,839	\$46,429	\$46,370
28	Arbitration Adjustment						
29	Period Price Adjustment		203	203	203	203	0

Note: The expenses on lines 28 and 29 represent the one-time normalization of operating expenses in 2004 that became controversial to the parties to the Settlement Agreement. In order to avoid arbitration in 2005, OPL and Shipper parties agreed to adjust the 2004, 2005, and 2006 Adjusted Operating Expenses as shown above.

Olympic Pipe Line Company
 Total Revenue Requirement (Including Net Carryover)
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 3

Line No.	Description	Source	REVISED				
			2004	2005	2006	2007	2008
1	Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$13,770
2	Income Tax Allowance	Schedule 6, Line 14	\$3,450	\$4,141	\$4,987	\$4,771	\$4,796
3	Operating Expenses Excluding Depreciation	Schedule 2, Line 27	\$34,048	\$39,387	\$41,839	\$46,429	\$46,370
4	Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
5	Amortization of AFUDC	Schedule 9, Lines (4 + 10)	\$220	\$255	\$285	\$307	\$315
6	Total Revenue Requirement (Excluding Net Carryover)	Sum Lines (1 through 5)	\$52,355	\$60,224	\$66,262	\$70,673	\$70,108
7	Net Carryover	Schedule 4 Prior Ln 6	N/A	\$1,005	\$7,873	\$8,323	(\$1,487)
8	Total Revenue Requirement (Including Net Carryover)	Ln (6 + 7)	\$52,355	\$61,229	\$74,135	\$78,996	\$68,621

Olympic Pipe Line Company
 Net Carryover
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 4

Exhibit No. 1.2(c)
 Schedule 4

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total Revenue Requirement (Including Net Carryover)												
1	Carryover	Schedule 3 Ln 8	\$52,355	\$61,229	\$74,135	\$78,996	\$68,621	\$15,507	\$0	\$0	\$0	\$0
2	Tariff Revenues - Actual	Schedule 1 Ln 30	\$51,392	\$53,825	\$66,443	\$80,369	\$0	\$0	\$0	\$0	\$0	\$0
3	Revenue (Excess)/Deficit - Without Interest	Ln (1 - 2)	\$962	\$7,404	\$7,692	(\$1,373)	\$0	\$0	\$0	\$0	\$0	\$0
4	Interest on Revenue (Excess)/Deficit - Rate	Schedule 1 Ln 25	4.41%	6.34%	8.20%	8.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Interest on Revenue (Excess)/Deficit	Ln (3 * 4)	\$42	\$469	\$631	(\$114)	\$0	\$0	\$0	\$0	\$0	\$0
6	Net Carryover	Ln (3 + 5)	\$1,005	\$7,873	\$8,323	(\$1,487)	\$0	\$0	\$0	\$0	\$0	\$0

Olympic Pipe Line Company
 Overall Return on Rate Base
 (\$'000's)

Exhibit No. 1.2(c)
 Schedule 5

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Original Cost Rate Base EOY	Schedule 7, Prior Line 13	\$108,211	\$115,896	\$137,603	\$140,707	\$125,865
2	Debt Ratio	1.0 - Ln 3	50.00%	50.00%	50.00%	50.00%	50.00%
3	Equity Ratio	Schedule 1, Line 27	50.00%	50.00%	50.00%	50.00%	50.00%
4	Cost of Debt	Schedule 1, Line 28	7.80%	7.80%	7.80%	7.80%	7.80%
5	Equity Rate of Return (Nominal)	Schedule 1, Line (29 + 26)	11.88%	13.26%	13.42%	12.54%	14.08%
6	Weighted Cost of Capital	Lines ((2 * 4) + (3 * 5))	9.84%	10.53%	10.61%	10.17%	10.94%
7	Overall Return on Rate Base	Lines (6 * 1)	\$10,648	\$12,201	\$14,600	\$14,310	\$13,770
8	Weighted Cost of Debt	Lines (2 * 4)	3.90%	3.90%	3.90%	3.90%	3.90%
9	Interest Expense	Lines (8 * 1)	\$4,220	\$4,520	\$5,367	\$5,488	\$4,909

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Overall Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$13,770
2	Interest Expense	Schedule 5, Line 9	\$4,220	\$4,520	\$5,367	\$5,488	\$4,909
3	Return on Equity	Line 1 - Line 2	\$6,427	\$7,681	\$9,233	\$8,822	\$8,862
4	Amortization of TEFRA Adjustment	Schedule 13, Line 6	\$2	\$2	\$2	\$2	\$2
5	Amortization of Equity AFUDC	Schedule 9, Line 4	\$135	\$157	\$176	\$189	\$195
6	Excess Deferred Income Tax Amortization Adjustment	Schedule 14, Line 12	\$55	\$52	\$52	\$54	\$53
7	Taxable Allowed Return	Line (3 + 4 + 5 - 6)	\$6,510	\$7,787	\$9,358	\$8,960	\$9,005
8	Federal Income Tax Rate	Schedule 1, Ln.21	35.00%	35.00%	35.00%	35.00%	35.00%
9	State Income Tax Rate	Schedule 1, Ln.22	0.00%	0.00%	0.00%	0.00%	0.00%
10	Composite Income Tax Rate	1.0 - ((1.0 - Ln.9) * (1.0 - Ln.10))	35.00%	35.00%	35.00%	35.00%	35.00%
11	Net-to-Tax Multiplier	Line 10 / (1.0 - Line 10)	53.85%	53.85%	53.85%	53.85%	53.85%
12	Income Tax Allowance before Excess Deferred Income Tax Amortization Adjustment	Line 7 * Line 11	\$3,505	\$4,193	\$5,039	\$4,824	\$4,849
13	Excess Deferred Income Tax Amortization Adjustment	Line 6	\$55	\$52	\$52	\$54	\$53
14	Income Tax Allowance After Excess Deferred Income Tax Amortization Adjustment	Line (12 - 13)	\$3,450	\$4,141	\$4,987	\$4,771	\$4,796

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Total Carrier Property in Service								
1	Carrier Property in Service	Schedule 1, Line 10	\$157,553	\$175,512	\$194,763	\$203,458	\$188,711	\$210,830
2	Accumulated AFUDC	Schedule 9, Lns (2+8) Lines (1 + 2)	\$8,244	\$10,098	\$12,069	\$12,757	\$13,325	\$13,937
3	Total Carrier Property in Service		\$165,796	\$185,610	\$206,832	\$216,215	\$202,036	\$224,767
Total Accumulated Depreciation								
Accumulated Depreciation of Carrier								
4	Property	Schedule 1, Line 14	\$53,957	\$56,779	\$54,468	\$58,681	\$59,796	\$68,392
5	Accumulated Amortization of AFUDC	Schedule 9, Lns (5+11) Lines (4 + 5)	\$876	\$1,097	\$1,351	\$1,636	\$1,943	\$2,257
6	Total Accumulated Depreciation		\$54,834	\$57,875	\$55,820	\$60,317	\$61,739	\$70,649
7	Net Carrier Property In Service	Lines (3 - 6)	\$110,963	\$127,735	\$151,012	\$155,898	\$140,297	\$154,118
Working Capital								
8	Oil Inventory	Schedule 1, Line 18	\$252	\$346	\$537	\$730	\$1,001	\$1,001
9	Materials and Supplies	Schedule 1, Line 19	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	Schedule 1, Line 20	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682	\$1,682
11	Total Working Capital	Lines (8 + 9 + 10)	\$1,929	\$2,240	\$2,859	\$3,485	\$2,682	\$2,682
12	Accumulated Deferred Income Taxes	Schedule 12, Line 10	\$12,365	\$14,080	\$16,268	\$18,676	\$21,115	\$23,027
13	Original Cost Rate Base EOY	Lines (7 + 11 - 12)	\$100,527	\$115,896	\$137,603	\$140,707	\$125,865	\$133,773
14	Average Original Cost Rate Base	Average Line 13	\$108,211	\$108,211	\$126,750	\$139,155	\$133,286	\$129,819
1/ Year 1 = Schedule 1, Ln (32 + 34)								
2/ Year 1 = Schedule 1, Ln (33 + 35)								

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Equity Ratio	Schedule 1, Line 27	50.00%	50.00%	50.00%	50.00%	50.00%
2	Debt Ratio	1.0 - Line 1	50.00%	50.00%	50.00%	50.00%	50.00%
3	Nominal Equity Rate of Return	Schedule 1, Lines (29 + 26)	11.88%	13.26%	13.42%	12.54%	14.08%
4	Cost of Debt	Schedule 1, Line 28	7.80%	7.80%	7.80%	7.80%	7.80%
Construction Work in Progress ("CWIP") Balances							
5	Month 1	Schedule 1, Ln 48.5158	\$12,786	\$14,890	\$2,895	\$3,668	\$3,668
6	Month 2	Schedule 1, Ln 49.5158	\$13,329	\$15,029	\$3,096	\$3,583	\$3,583
7	Month 3	Schedule 1, Ln 50.5158	\$15,952	\$15,914	\$4,193	\$4,343	\$4,343
8	Month 4	Schedule 1, Ln 51.5158	\$16,104	\$15,681	\$4,372	\$4,733	\$4,733
9	Month 5	Schedule 1, Ln 52.5158	\$15,330	\$16,913	\$5,630	\$5,187	\$5,187
10	Month 6	Schedule 1, Ln 53.5158	\$18,545	\$19,666	\$6,614	\$5,787	\$5,787
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$15,341	\$16,349	\$4,466	\$4,550	\$4,550
12	Equity AFUDC Additions (Jan - Jun)	Lines (((1 * 11) + 23) * 3) / 2.0	\$456	\$542	\$150	\$143	\$160
13	Debt AFUDC Additions (Jan - Jun)	Lines (((2 * 11) + 27) * 4) / 2.0	\$299	\$319	\$87	\$89	\$89
14	Month 7	Schedule 1, Ln 54.5158	\$18,571	\$20,013	\$7,130	\$6,780	\$6,780
15	Month 8	Schedule 1, Ln 55.5158	\$20,411	\$21,862	\$8,057	\$6,507	\$6,507
16	Month 9	Schedule 1, Ln 56.5158	\$24,413	\$24,770	\$10,047	\$7,185	\$7,185
17	Month 10	Schedule 1, Ln 57.5158	\$26,550	\$25,314	\$10,230	\$7,015	\$7,015
18	Month 11	Schedule 1, Ln 58.5158	\$24,551	\$26,401	\$10,348	\$7,416	\$7,416
19	Month 12	Schedule 1, Ln 59.5158	\$14,898	\$2,694	\$3,654	\$3,348	\$3,348
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$21,566	\$20,176	\$8,244	\$6,375	\$6,375
21	Equity AFUDC Additions (Jul - Dec)	Lines (((1 * 20) + 12 + 23) * 3) / 2.0	\$668	\$705	\$287	\$209	\$236
22	Debt AFUDC Additions (Jul - Dec)	Lines (((2 * 20) + 13 + 27) * 4) / 2.0	\$432	\$406	\$164	\$128	\$128
23	Equity AFUDC (BOY)	Prior Line 26	\$0	\$0	\$0	\$0	\$0
24	Equity AFUDC Additions	Lines (12 + 21)	\$1,123	\$1,246	\$437	\$351	\$396
25	Equity AFUDC Transfers to Rate Base	Lines (23 + 24)	\$1,123	\$1,246	\$437	\$351	\$396
26	Equity AFUDC (EOY)	Lines (23 + 24 - 25)	\$0	\$0	\$0	\$0	\$0
27	Debt AFUDC (BOY)	Prior Line 30	\$0	\$0	\$0	\$0	\$0
28	Debt AFUDC Additions	Line (13 + 22)	\$731	\$725	\$251	\$217	\$217
29	Debt AFUDC Transfers to Rate Base	Lines (27 + 28)	\$731	\$725	\$251	\$217	\$217
30	Debt AFUDC (EOY)	Lines (27 + 28 - 29)	\$0	\$0	\$0	\$0	\$0

Olympic Pipe Line Company
 AFUDC - Amortization
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 9

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Equity AFUDC Transfers to Rate Base	Schedule 8, Line 25		\$1,123	\$1,246	\$437	\$351	\$396
2	Accumulated Equity AFUDC	Cumulative Line 1	1/	\$5,073	\$7,443	\$7,879	\$8,230	\$8,626
3	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
4	Amortization of Equity AFUDC	Lines (2 + 1 / 2.0) * 3		\$135	\$157	\$176	\$189	\$195
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	2/	\$549	\$841	\$1,016	\$1,206	\$1,400
6	Net Equity AFUDC	Line (2 - 5)		\$5,512	\$6,602	\$6,863	\$7,025	\$7,226
7	Debt AFUDC Transfers to Rate Base	Schedule 8, Line 29		\$731	\$725	\$251	\$217	\$217
8	Accumulated Debt AFUDC	Cumulative Line 7	3/	\$3,170	\$4,626	\$4,878	\$5,094	\$5,311
9	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
10	Amortization of Debt AFUDC	Lines (8 + 7 / 2.0) * 9		\$85	\$98	\$109	\$117	\$120
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	4/	\$328	\$511	\$620	\$737	\$857
12	Net Debt AFUDC	Line (8 - 11)		\$3,489	\$4,116	\$4,258	\$4,357	\$4,454

1/ Year 1 = Schedule 1, Ln 32
 2/ Year 1 = Schedule 1, Ln 33
 3/ Year 1 = Schedule 1, Ln 34
 4/ Year 1 = Schedule 1, Ln 35

Olympic Pipe Line Company
 Amortization Rate
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 10

Line No. Description	Source	2003 EOY	2004	2005	2006	2007	2008
1 Carrier Property in Service	Schedule 1, Line 10	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830	\$210,830
2 Land	Schedule 1, Line 6	\$577	\$577	\$592	\$592	\$592	\$592
3 Depreciable Carrier Property in Service	Lines (1 - 2)	\$156,976	\$174,935	\$194,171	\$202,866	\$210,238	\$210,238
4 Depreciable Carrier Property in Service - Average	Ln (3 + Prior 3) / 2.0	\$165,955	\$184,553	\$198,518	\$206,552	\$210,238	\$210,238
5 Accumulated Depreciation of Carrier Property (EOY)	Schedule 1, Line 14	\$56,779	\$54,468	\$58,681	\$63,535	\$68,392	\$68,392
6 Net Depreciable Carrier Property in Service	Lines (3 - 5)	\$118,157	\$139,703	\$144,185	\$146,702	\$141,846	\$141,846
7 Carrier Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856	\$4,856
8 Useful Life (Years)	Avg Line 3 / Line 7	41.6	43.5	43.6	42.5	43.3	43.3
9 Amortization Rate	1.0 / Line 8	2.40%	2.30%	2.29%	2.35%	2.31%	2.31%

Olympic Pipe Line Company
Tax Depreciation
(3000's)

Line No.	Description	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	14	15	16		
A	Year in Service	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
B	Federal Depreciation Factors (1987-present)	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	2.95%
	Vintage Carrier Property	Schedule 1, Line 23															
	Year	Schedule 1, Line 23															
	[A]	[B]	[C]	[D]	[E]												
	Schedule 1, Lines (1-7)	Schedule 13, Line 29	Schedule 8, Line 29	[E] = [B] + [C] + [D]													
1	2003 EOY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	2004	\$19,126	\$0	\$731	\$0	\$731	\$19,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2005	\$25,786	\$0	\$725	\$0	\$725	\$26,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2006	\$8,771	\$0	\$251	\$0	\$251	\$9,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2007	\$7,376	\$0	\$217	\$0	\$217	\$7,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2008	\$0	\$0	\$217	\$0	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	2009	\$0	\$0	\$133	\$0	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2010	\$0	\$0	\$133	\$0	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2011	\$0	\$0	\$133	\$0	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	2012	\$0	\$0	\$133	\$0	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2013	\$0	\$0	\$133	\$0	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Tax Depreciation		\$9,127	\$10,738	\$11,688	\$11,588	\$11,095	\$10,382	\$9,855	\$9,421	\$8,988	\$8,082					

1/ Tax Depreciation amounts for 2002 EOY are stipulated. These amounts are based on all tax depreciation amounts prior to Year 1.
Years - Schedule 1, Line 41

Olympic Pipe Line Company
 Accumulated Deferred Income Taxes
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 12

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Carrier Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856	\$4,856
2	Amortization of TEFRA Adjustment	Schedule 13, Line 6	\$2	\$2	\$2	\$2	\$2	\$2
3	Amortization of Debt AFUDC	Schedule 9, Line 10	\$85	\$98	\$109	\$117	\$120	\$120
3	Carrier Depreciation Expense after TEFRA Adjustment including Amortization of Debt AFUDC	Lines (1 - 2 + 3)	\$4,071	\$4,337	\$4,659	\$4,972	\$4,972	\$4,975
4	Federal Tax Depreciation	Schedule 11, Line 12	\$9,127	\$10,738	\$11,688	\$11,588	\$11,588	\$11,095
5	Federal Tax Timing Differences	Line 4 - Line 3	\$5,056	\$6,401	\$7,029	\$6,616	\$6,120	\$6,120
6	Federal Income Tax Rate	Schedule 1, Line 21	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
7	Deferred Income Tax Effect	Line 5 * Line 6	\$1,770	\$2,240	\$2,460	\$2,315	\$2,142	\$2,142
8	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Cumulative Line 7	\$13,338	\$15,108	\$17,348	\$19,808	\$22,124	\$24,266
9	Accumulated Excess Deferred Income Tax Amortization	Schedule 14, Line 13	\$973	\$1,028	\$1,080	\$1,132	\$1,186	\$1,239
10	Accumulated Deferred Income Taxes after Excess Deferred Income Tax Amortization Adjustment	Lines (8 - 9)	\$12,365	\$14,080	\$16,268	\$18,676	\$20,938	\$23,027

1/ Year 1 = Schedule 1, Ln 36
 2/ Year 1 = Schedule 1, Ln 37

Olympic Pipe Line Company
TEFRA Adjustment to ADIT
(\$000's)

Exhibit No. 1.2(c)
Schedule 13

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Additions to Depreciable Carrier Property	Schedule 1, Lines (11 - 7)		\$19,126	\$25,786	\$8,771	\$7,376	\$0
2	Tax Basis Reduction	Schedule 1, Line 24		0.00%	0.00%	0.00%	0.00%	0.00%
3	TEFRA Adjustment	Line 1 * Line 2		\$0	\$0	\$0	\$0	\$0
4	Accumulated TEFRA Adjustment	Line 3 + Prior Line 4	1/	\$72	\$72	\$72	\$72	\$72
5	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
6	Amortization of TEFRA Adjustment	Lines (4 + 3 / 2.0) * 5		\$2	\$2	\$2	\$2	\$2
7	Accumulated Amortization of TEFRA Adjustment	Cumulative Line 6	2/	\$35	\$37	\$38	\$40	\$42
8	Net Accumulated TEFRA Adjustment	Line 4 - Line 7		\$37	\$35	\$33	\$32	\$30

1/ Year 1 = Schedule 1, Ln 38

2/ Year 1 = Schedule 1, Ln 39

Olympic Pipe Line Company
 Excess Deferred Income Tax Amortization Adjustment to ADIT
 (\$000's)

Exhibit No. 1.2(c)
 Schedule 14

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
A	Federal Tax Timing Differences	Schedule 12, Line 5		\$5,056	\$6,401	\$7,029	\$6,616	\$6,120	\$10,382	\$9,855	\$9,421	\$8,988	\$8,082
B	Federal Income Tax Rate	Schedule 1, Line 21		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
C	Excess Deferred Income Tax Amortization Adjustment	Calc Ln A * Change Ln B	1/	\$2,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	0.00%	0.00%	0.00%	0.00%	0.00%

Year	FASB 96/109 Adjustment
2003 EOY	Line C
2004	\$2,281
2005	\$0
2006	\$0
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0

12	Excess Deferred Income Tax Amortization Adjustment	Sum Ln (to 11)	\$55	\$52	\$52	\$54	\$53	\$53	\$0	\$0	\$0	\$0	\$0
13	Accumulated Excess Deferred Income Tax Amortization	Ln (12 + Prior 13)	2/	\$973	\$1,080	\$1,132	\$1,186	\$1,239	\$1,239	\$1,239	\$1,239	\$1,239	\$1,239

1/ Year 1 = Schedule 1, Ln 40
 2/ Year 1 = Schedule 1, Ln 37

Line No.	Description	Source	2004	2005	2006	2007	2008	2009
1	Total Revenue Requirement (Including Net Carryover) - \$000's	Schedule 1 Ln 8	57,135	61,229	74,135	78,996	68,621	15,307
2	Tariff Revenues - Estimated (\$000's)	Schedule 1 Ln 31	-	-	-	-	80,369	-
3	Rate Adjustment Factor	Ln (1/2)	-	-	-	-	0.833823	-
4	Edwards Tariff Rates January - June (\$/Bbl)							
5	ANACORTES to LINTON	FERC	0.6173	0.6173	0.6847	0.9079	0	0
6	ANACORTES to LINTON	Non-Fungible	0.6796	0.6796	0.702	0.9079	0.9084	0
7	CHERRY POINT to LINTON	FERC	0.7107	0.7107	0.7636	1.0125	1.0647	0
8	CHERRY POINT to LINTON	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1134	0
9	FERNDALE to LINTON	FERC	0.6991	0.6991	0.7511	0.9960	1.0953	0
10	FERNDALE to LINTON	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621	0
11	ANACORTES to PORTLAND	FERC	0.6373	0.6373	0.6847	0.9079	0.9884	0
12	ANACORTES to PORTLAND	Non-Fungible	0.6786	0.6786	0.7302	0.9682	1.0647	0
13	CHERRY POINT to PORTLAND	FERC	0.7107	0.7107	0.7636	1.0125	1.1134	0
14	CHERRY POINT to PORTLAND	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1805	0
15	FERNDALE to PORTLAND	FERC	0.6991	0.6991	0.7511	0.9960	1.0953	0
16	FERNDALE to PORTLAND	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621	0
17	ANACORTES to HAYVIEW	WUTC	0.1069	0.1069	0.1149	0.1524	0.1676	0
18	ANACORTES to HAYVIEW	Non-Fungible	0.1764	0.1764	0.1895	0.2513	0.2764	0
19	CHERRY POINT to HAYVIEW	WUTC	0.1638	0.1638	0.1761	0.2335	0.2588	0
20	CHERRY POINT to HAYVIEW	Non-Fungible	0.2640	0.2640	0.2836	0.3761	0.4136	0
21	ANACORTES to RENTON	WUTC	0.4753	0.4753	0.502	0.6732	0.7386	0
22	ANACORTES to RENTON	Non-Fungible	0.5371	0.5371	0.5751	0.7581	0.8371	0
23	CHERRY POINT to RENTON	WUTC	0.3751	0.3751	0.4020	0.5244	0.5877	0
24	CHERRY POINT to RENTON	Non-Fungible	0.4268	0.4268	0.4447	0.5711	0.6207	0
25	FERNDALE to RENTON	WUTC	0.3826	0.3826	0.3996	0.5166	0.5681	0
26	FERNDALE to RENTON	Non-Fungible	0.4591	0.4591	0.4799	0.6176	0.6742	0
27	ANACORTES to SEA-TAC	WUTC	0.3348	0.3348	0.3597	0.4770	0.5246	0
28	ANACORTES to SEA-TAC	Non-Fungible	0.4041	0.4041	0.4342	0.5757	0.6311	0
29	CHERRY POINT to SEA-TAC	WUTC	0.3502	0.3502	0.3763	0.4990	0.5468	0
30	CHERRY POINT to SEA-TAC	Non-Fungible	0.3917	0.3917	0.4209	0.5381	0.6137	0
31	FERNDALE to SEA-TAC	WUTC	0.2862	0.2862	0.3075	0.4077	0.4483	0
32	FERNDALE to SEA-TAC	Non-Fungible	0.3277	0.3277	0.3521	0.4669	0.5133	0
33	ANACORTES to SEATTLE	WUTC	0.3557	0.3557	0.3822	0.5068	0.5573	0
34	ANACORTES to SEATTLE	Non-Fungible	0.3972	0.3972	0.4268	0.5659	0.6223	0
35	CHERRY POINT to SEATTLE	WUTC	0.3431	0.3431	0.3686	0.4888	0.5375	0
36	CHERRY POINT to SEATTLE	Non-Fungible	0.3848	0.3848	0.4134	0.5482	0.6029	0
37	FERNDALE to SEATTLE	WUTC	0.2922	0.2922	0.337	0.4690	0.5158	0
38	FERNDALE to SEATTLE	Non-Fungible	0.3709	0.3709	0.3985	0.5284	0.5811	0
39	ANACORTES to SPANAWAY	WUTC	0.3986	0.3986	0.4283	0.5679	0.6243	0
40	ANACORTES to SPANAWAY	Non-Fungible	0.4604	0.4604	0.4732	0.6275	0.6901	0
41	CHERRY POINT to SPANAWAY	WUTC	0.3404	0.3404	0.3646	0.4806	0.5274	0
42	CHERRY POINT to SPANAWAY	Non-Fungible	0.4279	0.4279	0.4589	0.6007	0.6594	0
43	FERNDALE to SPANAWAY	WUTC	0.3208	0.3208	0.3447	0.4571	0.5027	0
44	FERNDALE to SPANAWAY	Non-Fungible	0.3826	0.3826	0.3996	0.5166	0.5681	0
45	ANACORTES to TACOMA	WUTC	0.3903	0.3903	0.4193	0.5560	0.6114	0
46	ANACORTES to TACOMA	Non-Fungible	0.4720	0.4720	0.4642	0.6155	0.6769	0
47	FERNDALE to TACOMA	WUTC	0.3779	0.3779	0.4060	0.5384	0.5921	0
48	FERNDALE to TACOMA	Non-Fungible	0.4195	0.4195	0.4507	0.5976	0.6572	0
49	ANACORTES to OLYMPIA	WUTC	0.4140	0.4140	0.4448	0.5898	0.6486	0
50	ANACORTES to OLYMPIA	Non-Fungible	0.4557	0.4557	0.4896	0.6492	0.7139	0
51	CHERRY POINT to OLYMPIA	WUTC	0.4814	0.4814	0.5194	0.6887	0.7574	0
52	CHERRY POINT to OLYMPIA	Non-Fungible	0.5250	0.5250	0.5641	0.7480	0.8226	0
53	FERNDALE to OLYMPIA	WUTC	0.4708	0.4708	0.5058	0.6707	0.7376	0
54	FERNDALE to OLYMPIA	Non-Fungible	0.5126	0.5126	0.5507	0.7302	0.8030	0
55	ANACORTES to VANCOUVER	WUTC	0.6997	0.6997	0.6553	0.8687	0.9553	0
56	ANACORTES to VANCOUVER	Non-Fungible	0.6515	0.6515	0.7000	0.9282	1.0207	0
57	CHERRY POINT to VANCOUVER	WUTC	0.6792	0.6792	0.7297	0.9676	1.0641	0
58	CHERRY POINT to VANCOUVER	Non-Fungible	0.7210	0.7210	0.7747	1.0272	1.1296	0
59	FERNDALE to VANCOUVER	WUTC	0.6668	0.6668	0.7164	0.9499	1.0446	0
60	FERNDALE to VANCOUVER	Non-Fungible	0.7085	0.7085	0.7612	1.0091	1.1099	0

Line No.	Description	Rate	Factor	Adjustment	Rate	2004	2005	2006	2007	2008	2009
61	ANACORTES to LINNTON	0.8525	FRHC	La (3 * 4)							
62	ANACORTES to LINNTON	0.9091	FRHC	La (3 * 5)							
63	CHERRY POINT to LINNTON	0.9206	FRHC	La (3 * 6)							
64	CHERRY POINT to LINNTON	1.0079	FRHC	La (3 * 7)							
65	FERNDALE to LINNTON	0.9352	FRHC	La (3 * 8)							
66	FERNDALE to LINNTON	0.9822	FRHC	La (3 * 9)							
67	ANACORTES to PORTLAND	0.8525	FRHC	La (3 * 10)							
68	ANACORTES to PORTLAND	0.9091	FRHC	La (3 * 11)							
69	CHERRY POINT to PORTLAND	1.0079	FRHC	La (3 * 12)							
70	CHERRY POINT to PORTLAND	0.9352	FRHC	La (3 * 13)							
71	FERNDALE to PORTLAND	0.9206	FRHC	La (3 * 14)							
72	FERNDALE to PORTLAND	0.9822	FRHC	La (3 * 15)							
73	ANACORTES to BAYVIEW	0.1431	WUTC	La (3 * 16)							
74	CHERRY POINT to BAYVIEW	0.2380	WUTC	La (3 * 17)							
75	FERNDALE to BAYVIEW	0.2135	WUTC	La (3 * 18)							
76	ANACORTES to RENTON	0.4086	WUTC	La (3 * 19)							
77	ANACORTES to RENTON	0.4458	WUTC	La (3 * 20)							
78	CHERRY POINT to RENTON	0.5018	WUTC	La (3 * 21)							
79	CHERRY POINT to RENTON	0.4392	WUTC	La (3 * 22)							
80	FERNDALE to RENTON	0.3921	WUTC	La (3 * 23)							
81	FERNDALE to RENTON	0.4479	WUTC	La (3 * 24)							
82	ANACORTES to SEA-TAC	0.4851	WUTC	La (3 * 25)							
83	ANACORTES to SEA-TAC	0.5406	WUTC	La (3 * 26)							
84	CHERRY POINT to SEA-TAC	0.4851	WUTC	La (3 * 27)							
85	CHERRY POINT to SEA-TAC	0.5406	WUTC	La (3 * 28)							
86	FERNDALE to SEA-TAC	0.4686	WUTC	La (3 * 29)							
87	FERNDALE to SEA-TAC	0.5240	WUTC	La (3 * 30)							
88	ANACORTES to SEATTLE	0.3328	WUTC	La (3 * 31)							
89	ANACORTES to SEATTLE	0.4384	WUTC	La (3 * 32)							
90	CHERRY POINT to SEATTLE	0.4758	WUTC	La (3 * 33)							
91	CHERRY POINT to SEATTLE	0.5313	WUTC	La (3 * 34)							
92	FERNDALE to SEATTLE	0.4589	WUTC	La (3 * 35)							
93	FERNDALE to SEATTLE	0.5148	WUTC	La (3 * 36)							
94	ANACORTES to SPANAWAY	0.4404	WUTC	La (3 * 37)							
95	ANACORTES to SPANAWAY	0.4962	WUTC	La (3 * 38)							
96	CHERRY POINT to SPANAWAY	0.5392	WUTC	La (3 * 39)							
97	CHERRY POINT to SPANAWAY	0.5164	WUTC	La (3 * 40)							
98	FERNDALE to SPANAWAY	0.4724	WUTC	La (3 * 41)							
99	FERNDALE to SPANAWAY	0.4292	WUTC	La (3 * 42)							
100	ANACORTES to TACOMA	0.4851	WUTC	La (3 * 43)							
101	ANACORTES to TACOMA	0.5210	WUTC	La (3 * 44)							
102	CHERRY POINT to TACOMA	0.5780	WUTC	La (3 * 45)							
103	CHERRY POINT to TACOMA	0.5055	WUTC	La (3 * 46)							
104	FERNDALE to TACOMA	0.5611	WUTC	La (3 * 47)							
105	FERNDALE to TACOMA	0.5578	WUTC	La (3 * 48)							
106	ANACORTES to OLYMPIA	0.6095	WUTC	La (3 * 49)							
107	ANACORTES to OLYMPIA	0.6467	WUTC	La (3 * 50)							
108	CHERRY POINT to OLYMPIA	0.7024	WUTC	La (3 * 51)							
109	CHERRY POINT to OLYMPIA	0.6298	WUTC	La (3 * 52)							
110	FERNDALE to OLYMPIA	0.6856	WUTC	La (3 * 53)							
111	FERNDALE to OLYMPIA	0.8157	WUTC	La (3 * 54)							
112	ANACORTES to VANCOUVER	0.9186	WUTC	La (3 * 55)							
113	ANACORTES to VANCOUVER	0.9485	WUTC	La (3 * 56)							
114	CHERRY POINT to VANCOUVER	0.9819	WUTC	La (3 * 57)							
115	CHERRY POINT to VANCOUVER	0.9485	WUTC	La (3 * 58)							
116	FERNDALE to VANCOUVER	0.8379	WUTC	La (3 * 59)							
117	FERNDALE to VANCOUVER	0.8477	WUTC	La (3 * 60)							

1/ Year 1 amount is stipulated.

Line No	Description	Source	2004	2005	2006	2007	2008
1	Throughput Adjuster - Threshold	Schedule 1, Ln 5	2.00%	2.00%	2.00%	2.00%	2.00%
2	Volume (000 bbl) - 12 mth Rolling Average - Quarter 1	Schedule 1, Ln 95	106,501	105,857	104,887	104,114	104,114
3	Volume (000 bbl) - 12 mth Rolling Average - Quarter 2	Schedule 1, Ln 96	105,472	105,521	106,032	103,827	103,827
4	Volume (000 bbl) - 12 mth Rolling Average - Quarter 3	Schedule 1, Ln 97	106,566	103,155	106,065	103,530	103,530
5	Volume (000 bbl) - 12 mth Rolling Average - Quarter 4	Schedule 1, Ln 98	105,861	104,055	104,885	104,230	104,230
6	Volume (000 bbl) - 12 mth Rolling Average - Changes from Prior - Quarter 1	1/	1,802	2	2	(115)	(116)
7	Volume (000 bbl) - 12 mth Rolling Average - Changes from Prior - Quarter 2	2/	1,466	1,147	1,147	(543)	(543)
8	Volume (000 bbl) - 12 mth Rolling Average - Changes from Prior - Quarter 3	3/	305	(700)	1,180	(700)	(700)
9	Volume (000 bbl) - 12 mth Rolling Average - Changes from Prior - Quarter 4	4/	0	0	0	0	0
10	Volume (000 bbl) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 1	5/	1.73%	0.00%	0.00%	-0.11%	-0.11%
11	Volume (000 bbl) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 2	6/	1.41%	1.09%	1.09%	-0.33%	-0.33%
12	Volume (000 bbl) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 3	7/	0.29%	-0.67%	1.13%	-0.67%	-0.67%
13	Volume (000 bbl) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 4	8/	0.00%	0.00%	0.00%	0.00%	0.00%
14	Rate Adjustment Factor - Quarter 1	9/	100.00%	100.00%	100.00%	100.00%	100.00%
15	Rate Adjustment Factor - Quarter 2	10/	100.00%	100.00%	100.00%	100.00%	100.00%
16	Rate Adjustment Factor - Quarter 3	11/	100.00%	100.00%	100.00%	100.00%	100.00%

Line No.	Description	Source	2.004	2.005	2.006	2.007	2.008
17	ANACORTES to LINNEN	FEFC					0.6325
18	ANACORTES to LINNEN	FEFC					0.6091
19	CHERRY POINT to LINNEN	FEFC					0.6506
20	CHERRY POINT to LINNEN	FEFC					1.0079
21	BERNDALE to LINNEN	FEFC					0.9332
22	ANACORTES to PORTLAND	FEFC					0.8323
23	ANACORTES to PORTLAND	FEFC					0.8091
24	CHERRY POINT to PORTLAND	FEFC					0.9306
25	CHERRY POINT to PORTLAND	FEFC					0.8090
26	BERNDALE to PORTLAND	FEFC					0.9332
27	BERNDALE to PORTLAND	FEFC					0.8090
28	ANACORTES to BAYVIEW	WUTC					0.6622
29	ANACORTES to BAYVIEW	WUTC					0.1431
30	CHERRY POINT to BAYVIEW	WUTC					0.2760
31	BERNDALE to BAYVIEW	WUTC					0.2193
32	ANACORTES to RINTON	WUTC					0.3531
33	ANACORTES to RINTON	WUTC					0.4086
34	CHERRY POINT to RINTON	WUTC					0.4458
35	CHERRY POINT to RINTON	WUTC					0.5018
36	BERNDALE to RINTON	WUTC					0.4392
37	BERNDALE to RINTON	WUTC					0.4851
38	ANACORTES to SEA-TAC	WUTC					0.3921
39	ANACORTES to SEA-TAC	WUTC					0.4851
40	CHERRY POINT to SEA-TAC	WUTC					0.4479
41	CHERRY POINT to SEA-TAC	WUTC					0.4851
42	BERNDALE to SEA-TAC	WUTC					0.4686
43	BERNDALE to SEA-TAC	WUTC					0.5240
44	ANACORTES to SEATTLE	WUTC					0.3828
45	ANACORTES to SEATTLE	WUTC					0.4384
46	CHERRY POINT to SEATTLE	WUTC					0.4178
47	CHERRY POINT to SEATTLE	WUTC					0.4851
48	BERNDALE to SEATTLE	WUTC					0.4585
49	BERNDALE to SEATTLE	WUTC					0.5148
50	ANACORTES to SPANAWAY	WUTC					0.4494
51	ANACORTES to SPANAWAY	WUTC					0.4962
52	CHERRY POINT to SPANAWAY	WUTC					0.5172
53	CHERRY POINT to SPANAWAY	WUTC					0.5392
54	BERNDALE to SPANAWAY	WUTC					0.2184
55	BERNDALE to SPANAWAY	WUTC					0.5724
56	ANACORTES to TACOMA	WUTC					0.4392
57	ANACORTES to TACOMA	WUTC					0.4851
58	CHERRY POINT to TACOMA	WUTC					0.5720
59	CHERRY POINT to TACOMA	WUTC					0.5780
60	BERNDALE to TACOMA	WUTC					0.5055
61	BERNDALE to TACOMA	WUTC					0.5611
62	ANACORTES to VICTORIA	WUTC					0.5338
63	ANACORTES to VICTORIA	WUTC					0.6095
64	CHERRY POINT to VICTORIA	WUTC					0.6607
65	CHERRY POINT to VICTORIA	WUTC					0.7024
66	BERNDALE to VICTORIA	WUTC					0.6298
67	BERNDALE to VICTORIA	WUTC					0.6816
68	ANACORTES to VANCOUVER	WUTC					0.8315
69	ANACORTES to VANCOUVER	WUTC					0.8715
70	CHERRY POINT to VANCOUVER	WUTC					0.9086
71	CHERRY POINT to VANCOUVER	WUTC					0.9645
72	BERNDALE to VANCOUVER	WUTC					0.8919
73	BERNDALE to VANCOUVER	WUTC					0.9477

Line No	Description	Source	2.004	2.005	2.006	2.007	2.008
Tariff Rates (SRM) - Quarter 2							
74	ANACORTES to LINNONTON	Ln (14 * 17)	0.0000	0.0000	0.0000	0.0000	0.8525
75	ANACORTES to LINNONTON	Ln (14 * 18)	0.0000	0.0000	0.0000	0.0000	0.9091
76	CHERRY POINT to LINNONTON	Ln (14 * 19)	0.0000	0.0000	0.0000	0.0000	0.9506
77	CHERRY POINT to LINNONTON	Ln (14 * 20)	0.0000	0.0000	0.0000	0.0000	1.0079
78	FERNDALE to LINNONTON	Ln (14 * 21)	0.0000	0.0000	0.0000	0.0000	0.9352
79	FERNDALE to LINNONTON	Ln (14 * 22)	0.0000	0.0000	0.0000	0.0000	0.9922
80	ANACORTES to PORTLAND	Ln (14 * 23)	0.0000	0.0000	0.0000	0.0000	0.8525
81	ANACORTES to PORTLAND	Ln (14 * 24)	0.0000	0.0000	0.0000	0.0000	0.9091
82	CHERRY POINT to PORTLAND	Ln (14 * 25)	0.0000	0.0000	0.0000	0.0000	0.9506
83	CHERRY POINT to PORTLAND	Ln (14 * 26)	0.0000	0.0000	0.0000	0.0000	1.0079
84	FERNDALE to PORTLAND	Ln (14 * 27)	0.0000	0.0000	0.0000	0.0000	0.9352
85	FERNDALE to PORTLAND	Ln (14 * 28)	0.0000	0.0000	0.0000	0.0000	0.9922
86	ANACORTES to BAYVIEW	Ln (14 * 29)	0.0000	0.0000	0.0000	0.0000	0.8525
87	CHERRY POINT to BAYVIEW	Ln (14 * 30)	0.0000	0.0000	0.0000	0.0000	0.9091
88	FERNDALE to BAYVIEW	Ln (14 * 31)	0.0000	0.0000	0.0000	0.0000	0.9352
89	ANACORTES to RENTON	Ln (14 * 32)	0.0000	0.0000	0.0000	0.0000	0.8525
90	ANACORTES to RENTON	Ln (14 * 33)	0.0000	0.0000	0.0000	0.0000	0.9091
91	CHERRY POINT to RENTON	Ln (14 * 34)	0.0000	0.0000	0.0000	0.0000	0.9506
92	CHERRY POINT to RENTON	Ln (14 * 35)	0.0000	0.0000	0.0000	0.0000	1.0079
93	FERNDALE to RENTON	Ln (14 * 36)	0.0000	0.0000	0.0000	0.0000	0.9352
94	FERNDALE to RENTON	Ln (14 * 37)	0.0000	0.0000	0.0000	0.0000	0.9922
95	ANACORTES to SEATAC	Ln (14 * 38)	0.0000	0.0000	0.0000	0.0000	0.8525
96	ANACORTES to SEATAC	Ln (14 * 39)	0.0000	0.0000	0.0000	0.0000	0.9091
97	CHERRY POINT to SEATAC	Ln (14 * 40)	0.0000	0.0000	0.0000	0.0000	0.9506
98	CHERRY POINT to SEATAC	Ln (14 * 41)	0.0000	0.0000	0.0000	0.0000	1.0079
99	FERNDALE to SEATAC	Ln (14 * 42)	0.0000	0.0000	0.0000	0.0000	0.9352
100	FERNDALE to SEATAC	Ln (14 * 43)	0.0000	0.0000	0.0000	0.0000	0.9922
101	ANACORTES to SEATTLE	Ln (14 * 44)	0.0000	0.0000	0.0000	0.0000	0.8525
102	ANACORTES to SEATTLE	Ln (14 * 45)	0.0000	0.0000	0.0000	0.0000	0.9091
103	CHERRY POINT to SEATTLE	Ln (14 * 46)	0.0000	0.0000	0.0000	0.0000	0.9506
104	CHERRY POINT to SEATTLE	Ln (14 * 47)	0.0000	0.0000	0.0000	0.0000	1.0079
105	FERNDALE to SEATTLE	Ln (14 * 48)	0.0000	0.0000	0.0000	0.0000	0.9352
106	FERNDALE to SEATTLE	Ln (14 * 49)	0.0000	0.0000	0.0000	0.0000	0.9922
107	ANACORTES to SPANAWAY	Ln (14 * 50)	0.0000	0.0000	0.0000	0.0000	0.8525
108	ANACORTES to SPANAWAY	Ln (14 * 51)	0.0000	0.0000	0.0000	0.0000	0.9091
109	CHERRY POINT to SPANAWAY	Ln (14 * 52)	0.0000	0.0000	0.0000	0.0000	0.9506
110	CHERRY POINT to SPANAWAY	Ln (14 * 53)	0.0000	0.0000	0.0000	0.0000	1.0079
111	FERNDALE to SPANAWAY	Ln (14 * 54)	0.0000	0.0000	0.0000	0.0000	0.9352
112	FERNDALE to SPANAWAY	Ln (14 * 55)	0.0000	0.0000	0.0000	0.0000	0.9922
113	ANACORTES to TACOMA	Ln (14 * 56)	0.0000	0.0000	0.0000	0.0000	0.8525
114	ANACORTES to TACOMA	Ln (14 * 57)	0.0000	0.0000	0.0000	0.0000	0.9091
115	CHERRY POINT to TACOMA	Ln (14 * 58)	0.0000	0.0000	0.0000	0.0000	0.9506
116	CHERRY POINT to TACOMA	Ln (14 * 59)	0.0000	0.0000	0.0000	0.0000	1.0079
117	FERNDALE to TACOMA	Ln (14 * 60)	0.0000	0.0000	0.0000	0.0000	0.9352
118	FERNDALE to TACOMA	Ln (14 * 61)	0.0000	0.0000	0.0000	0.0000	0.9922
119	ANACORTES to OLYMPIA	Ln (14 * 62)	0.0000	0.0000	0.0000	0.0000	0.8525
120	ANACORTES to OLYMPIA	Ln (14 * 63)	0.0000	0.0000	0.0000	0.0000	0.9091
121	CHERRY POINT to OLYMPIA	Ln (14 * 64)	0.0000	0.0000	0.0000	0.0000	0.9506
122	CHERRY POINT to OLYMPIA	Ln (14 * 65)	0.0000	0.0000	0.0000	0.0000	1.0079
123	FERNDALE to OLYMPIA	Ln (14 * 66)	0.0000	0.0000	0.0000	0.0000	0.9352
124	FERNDALE to OLYMPIA	Ln (14 * 67)	0.0000	0.0000	0.0000	0.0000	0.9922
125	ANACORTES to VANCOUVER	Ln (14 * 68)	0.0000	0.0000	0.0000	0.0000	0.8525
126	ANACORTES to VANCOUVER	Ln (14 * 69)	0.0000	0.0000	0.0000	0.0000	0.9091
127	CHERRY POINT to VANCOUVER	Ln (14 * 70)	0.0000	0.0000	0.0000	0.0000	0.9506
128	CHERRY POINT to VANCOUVER	Ln (14 * 71)	0.0000	0.0000	0.0000	0.0000	1.0079
129	FERNDALE to VANCOUVER	Ln (14 * 72)	0.0000	0.0000	0.0000	0.0000	0.9352
130	FERNDALE to VANCOUVER	Ln (14 * 73)	0.0000	0.0000	0.0000	0.0000	0.9922

Olympic Pipe Line Company
 Throughput Adjuster - Tariff Rates
 Exhibit No. 1.2(c)
 Schedule 16

Line No.	Description	Source	2.004	2.005	2.006	2.007	2.008
131	ANACORTES to LINNONT	Ln (15 * 74)	0.0000	0.0000	0.0000	0.0000	0.8225
132	ANACORTES to LINNONT	Ln (15 * 75)	0.0000	0.0000	0.0000	0.0000	0.9691
133	CHERRY POINT to LINNONT	Ln (15 * 76)	0.0000	0.0000	0.0000	0.0000	0.9506
134	CHERRY POINT to LINNONT	Ln (15 * 77)	0.0000	0.0000	0.0000	0.0000	1.0079
135	FERDALE to LINNONT	Ln (15 * 78)	0.0000	0.0000	0.0000	0.0000	0.9152
136	FERDALE to LINNONT	Ln (15 * 79)	0.0000	0.0000	0.0000	0.0000	0.9922
137	ANACORTES to PORTLAND	Ln (15 * 80)	0.0000	0.0000	0.0000	0.0000	0.8225
138	ANACORTES to PORTLAND	Ln (15 * 81)	0.0000	0.0000	0.0000	0.0000	0.9691
139	CHERRY POINT to PORTLAND	Ln (15 * 82)	0.0000	0.0000	0.0000	0.0000	0.9506
140	CHERRY POINT to PORTLAND	Ln (15 * 83)	0.0000	0.0000	0.0000	0.0000	1.0079
141	FERDALE to PORTLAND	Ln (15 * 84)	0.0000	0.0000	0.0000	0.0000	0.9152
142	FERDALE to PORTLAND	Ln (15 * 85)	0.0000	0.0000	0.0000	0.0000	0.9922
143	ANACORTES to VANCOUVER	Ln (15 * 86)	0.0000	0.0000	0.0000	0.0000	0.1411
144	CHERRY POINT to VANCOUVER	Ln (15 * 87)	0.0000	0.0000	0.0000	0.0000	0.2760
145	FERDALE to VANCOUVER	Ln (15 * 88)	0.0000	0.0000	0.0000	0.0000	0.2173
146	ANACORTES to RENTON	Ln (15 * 89)	0.0000	0.0000	0.0000	0.0000	0.4468
147	ANACORTES to RENTON	Ln (15 * 90)	0.0000	0.0000	0.0000	0.0000	0.4458
148	CHERRY POINT to RENTON	Ln (15 * 91)	0.0000	0.0000	0.0000	0.0000	0.5018
149	CHERRY POINT to RENTON	Ln (15 * 92)	0.0000	0.0000	0.0000	0.0000	0.4302
150	FERDALE to RENTON	Ln (15 * 93)	0.0000	0.0000	0.0000	0.0000	0.4851
151	FERDALE to RENTON	Ln (15 * 94)	0.0000	0.0000	0.0000	0.0000	0.3921
152	ANACORTES to SEA-TAC	Ln (15 * 95)	0.0000	0.0000	0.0000	0.0000	0.4479
153	ANACORTES to SEA-TAC	Ln (15 * 96)	0.0000	0.0000	0.0000	0.0000	0.4351
154	CHERRY POINT to SEA-TAC	Ln (15 * 97)	0.0000	0.0000	0.0000	0.0000	0.5408
155	CHERRY POINT to SEA-TAC	Ln (15 * 98)	0.0000	0.0000	0.0000	0.0000	0.4686
156	FERDALE to SEA-TAC	Ln (15 * 99)	0.0000	0.0000	0.0000	0.0000	0.4686
157	FERDALE to SEA-TAC	Ln (15 * 100)	0.0000	0.0000	0.0000	0.0000	0.5240
158	ANACORTES to SEATTLE	Ln (15 * 101)	0.0000	0.0000	0.0000	0.0000	0.1828
159	ANACORTES to SEATTLE	Ln (15 * 102)	0.0000	0.0000	0.0000	0.0000	0.4384
160	CHERRY POINT to SEATTLE	Ln (15 * 103)	0.0000	0.0000	0.0000	0.0000	0.4758
161	CHERRY POINT to SEATTLE	Ln (15 * 104)	0.0000	0.0000	0.0000	0.0000	0.5213
162	FERDALE to SEATTLE	Ln (15 * 105)	0.0000	0.0000	0.0000	0.0000	0.4389
163	FERDALE to SEATTLE	Ln (15 * 106)	0.0000	0.0000	0.0000	0.0000	0.5148
164	ANACORTES to SPANAWAY	Ln (15 * 107)	0.0000	0.0000	0.0000	0.0000	0.4464
165	ANACORTES to SPANAWAY	Ln (15 * 108)	0.0000	0.0000	0.0000	0.0000	0.4422
166	CHERRY POINT to SPANAWAY	Ln (15 * 109)	0.0000	0.0000	0.0000	0.0000	0.5212
167	CHERRY POINT to SPANAWAY	Ln (15 * 110)	0.0000	0.0000	0.0000	0.0000	0.5192
168	FERDALE to SPANAWAY	Ln (15 * 111)	0.0000	0.0000	0.0000	0.0000	0.5164
169	FERDALE to SPANAWAY	Ln (15 * 112)	0.0000	0.0000	0.0000	0.0000	0.5724
170	ANACORTES to TACOMA	Ln (15 * 113)	0.0000	0.0000	0.0000	0.0000	0.4392
171	ANACORTES to TACOMA	Ln (15 * 114)	0.0000	0.0000	0.0000	0.0000	0.4851
172	CHERRY POINT to TACOMA	Ln (15 * 115)	0.0000	0.0000	0.0000	0.0000	0.5220
173	CHERRY POINT to TACOMA	Ln (15 * 116)	0.0000	0.0000	0.0000	0.0000	0.5780
174	FERDALE to TACOMA	Ln (15 * 117)	0.0000	0.0000	0.0000	0.0000	0.5053
175	FERDALE to TACOMA	Ln (15 * 118)	0.0000	0.0000	0.0000	0.0000	0.5611
176	ANACORTES to OLYMPIA	Ln (15 * 119)	0.0000	0.0000	0.0000	0.0000	0.5338
177	ANACORTES to OLYMPIA	Ln (15 * 120)	0.0000	0.0000	0.0000	0.0000	0.6095
178	CHERRY POINT to OLYMPIA	Ln (15 * 121)	0.0000	0.0000	0.0000	0.0000	0.6467
179	CHERRY POINT to OLYMPIA	Ln (15 * 122)	0.0000	0.0000	0.0000	0.0000	0.7024
180	FERDALE to OLYMPIA	Ln (15 * 123)	0.0000	0.0000	0.0000	0.0000	0.6598
181	FERDALE to OLYMPIA	Ln (15 * 124)	0.0000	0.0000	0.0000	0.0000	0.6856
182	ANACORTES to VANCOUVER	Ln (15 * 125)	0.0000	0.0000	0.0000	0.0000	0.8157
183	ANACORTES to VANCOUVER	Ln (15 * 126)	0.0000	0.0000	0.0000	0.0000	0.8715
184	CHERRY POINT to VANCOUVER	Ln (15 * 127)	0.0000	0.0000	0.0000	0.0000	0.9098
185	CHERRY POINT to VANCOUVER	Ln (15 * 128)	0.0000	0.0000	0.0000	0.0000	0.9643
186	FERDALE to VANCOUVER	Ln (15 * 129)	0.0000	0.0000	0.0000	0.0000	0.8693
187	FERDALE to VANCOUVER	Ln (15 * 130)	0.0000	0.0000	0.0000	0.0000	0.9477

Line No.	Description	Source	2.004	2.005	2.006	2.007	2.008
Tariff Rates (\$/Bbl) - Quarter 4							
188	ANACORTES to LINNONTON	FERC	0.0000	0.0000	0.0000	0.0000	0.8525
189	ANACORTES to LINNONTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.9091
190	CHERRY POINT to LINNONTON	FERC	0.0000	0.0000	0.0000	0.0000	0.9506
191	CHERRY POINT to LINNONTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	1.0079
192	FERNDALE to LINNONTON	FERC	0.0000	0.0000	0.0000	0.0000	0.9152
193	FERNDALE to LINNONTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.9822
194	ANACORTES to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.9921
195	ANACORTES to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	1.0079
196	CHERRY POINT to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.9552
197	CHERRY POINT to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.9912
198	FERNDALE to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.9146
199	FERNDALE to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.9760
200	ANACORTES to BAYVIEW	N/A	0.0000	0.0000	0.0000	0.0000	0.2105
201	CHERRY POINT to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.3531
202	FERNDALE to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.4086
203	ANACORTES to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.4453
204	ANACORTES to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.5018
205	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.4592
206	CHERRY POINT to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.4831
207	FERNDALE to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.3921
208	FERNDALE to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.4479
209	ANACORTES to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.4831
210	ANACORTES to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5406
211	CHERRY POINT to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.4686
212	CHERRY POINT to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5240
213	FERNDALE to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.3828
214	FERNDALE to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.4384
215	ANACORTES to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.4758
216	ANACORTES to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5313
217	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.4839
218	CHERRY POINT to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5446
219	FERNDALE to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.4662
220	FERNDALE to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5240
221	ANACORTES to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.5132
222	ANACORTES to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5697
223	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.5164
224	CHERRY POINT to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5724
225	FERNDALE to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.4292
226	FERNDALE to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.4851
227	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.5220
228	ANACORTES to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5780
229	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.5055
230	CHERRY POINT to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5611
231	FERNDALE to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.5338
232	FERNDALE to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.5895
233	ANACORTES to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.6667
234	ANACORTES to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.7024
235	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.6298
236	CHERRY POINT to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.6856
237	FERNDALE to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.6157
238	FERNDALE to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.6715
239	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.6046
240	ANACORTES to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.6604
241	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.6348
242	CHERRY POINT to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.6906
243	FERNDALE to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.6149
244	FERNDALE to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.6707

1/ Based on Settlement Agreement Section 1.3; Ln (2); Schedule 1, Ln 94
 2/ Based on Settlement Agreement Section 1.3; Ln (1-2) or Ln 3; Schedule 1, Ln 94
 3/ Based on Settlement Agreement Section 1.3; Ln (4-2) or Ln (4-1) or Ln 4; Schedule 1, Ln 94
 4/ Based on Settlement Agreement Section 1.3; Ln (5-2) or Ln (5-1) or Ln 5; Schedule 1, Ln 94
 5/ Based on Settlement Agreement Section 1.3; Ln (6) or Schedule 1, Ln 94
 6/ Based on Settlement Agreement Section 1.3; Ln (7-2) or Ln 7; Schedule 1, Ln 94
 7/ Based on Settlement Agreement Section 1.3; Ln (8-3) or Ln (8-2) or Ln 8; Schedule 1, Ln 94
 8/ Based on Settlement Agreement Section 1.3; Ln (9-2) or Ln (9-1) or Ln (9-4) or Ln 9; Schedule 1, Ln 94
 9/ Based on Settlement Agreement Section 1.3; If Ln 10 > Ln 1, then Ln (10-10) Otherwise 100%
 10/ Based on Settlement Agreement Section 1.3; If Ln 11 > Ln 1, then Ln (10-10) Otherwise 100%
 11/ Based on Settlement Agreement Section 1.3; If Ln 12 > Ln 1, then Ln (10-10) Otherwise 100%

Olympic Pipe Line Company

Workpapers

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Workpapers

Workpaper Descriptions

Workpaper 1	Summary of Carrier Property Activity, Depreciation Expense and Working Capital - 2007
Workpaper 2	Summary of Monthly CWIP - 2007
Workpaper 3	Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
Workpaper 4	Summary of Tariff Year Data: Transitions Costs - 2007
Workpaper 5	Operating Expenses - 2007
Workpaper 6	Project Expenses - 2007
Workpaper 7	Revenues

Summary of Carrier Property Activity, Depreciation Expense and Working Capital - 2007

\$ 000's

Data Item	Source	Year 2004	Year 2005	Year 2006	Year 2007	Year 2008
A. Carrier Property Form 6 Pages 212 - 213						
<u>Annual Activities</u>						
1 Land Additions	Company Records 1/	\$0	\$15	\$0	\$0	\$0
2 Land Retirements	Company Records 1/	\$0	\$0	\$0	\$0	\$0
3 Land Adjustments and Transfers	Company Records 1/	\$0	\$0	\$0	\$0	\$0
4 Total Carrier Property Additions	Company Records 1/2/	\$19,126	\$25,801	\$8,771	\$7,376	\$0
5 Total Carrier Property Retirements	Company Records 1/2/	\$0	(\$6,550)	(\$339)	(\$4)	\$0
6 Total Carrier Property Adjustments and Transfers	Company Records 1/	(\$1,166)	\$0	\$263	\$0	\$0
B. Depreciation of Carrier Property Form 6 Pages 216 - 217						
<u>Annual Activities</u>						
7 Total Carrier Depreciation Expense	Company Records 1/	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
8 Total Carrier Depreciation Retirements	Company Records 1/	(\$1,166)	(\$6,550)	(\$339)	(\$4)	\$0
9 Total Carrier Depreciation Adjustments	Company Records 1/	\$0	\$0	\$0	\$2	\$0
C Working Capital EOY Balances Form 6 Pages 110 - 113						
10 Oil Inventories	Company Records 1/	\$346	\$537	\$730	\$1,001	\$1,001
11 Materials & Supplies	Company Records 1/	\$0	\$0	\$0	\$0	\$0
12 Prepayments	Company Records 1/	\$1,895	\$2,321	\$2,755	\$1,682	\$1,682

1/ Data based on FERC Form 6

2/ No additions or retirements are assumed for the current year

Olympic Pipe Line Company
 Summary of Monthly CWIP - 2007
 \$ 000's

Worksheet 2

No.	Description	Source	2004	2005	2006	2007
	Monthly Inputs					
	Monthly Change in CWIP (Excluding Capitalized Interest)					
1	January	Company Records	(\$66)	(\$8)	\$201	\$15
2	February	Company Records	\$543	\$139	\$201	(\$85)
3	March	Company Records	\$2,623	\$885	\$1,097	\$759
4	April	Company Records	\$152	(\$233)	\$179	\$390
5	May	Company Records	(\$774)	\$1,232	\$1,258	\$455
6	June	Company Records	\$3,216	\$2,753	\$984	\$600
7	July	Company Records	\$26	\$347	\$516	\$993
8	August	Company Records	\$1,839	\$1,849	\$927	(\$273)
9	September	Company Records	\$4,002	\$2,907	\$1,990	\$678
10	October	Company Records	\$2,138	\$544	\$183	(\$170)
11	November	Company Records	(\$1,999)	\$1,087	\$117	\$401
12	December	Company Records	(\$9,654)	(\$23,708)	(\$6,694)	(\$4,068)

Olympic Pipe Line Company
 Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
 \$ 000's

Data Item	Source	2007
Operating Expenses by FERC Account		
Excluding Project Expenses, Transition Costs and Whatcom Creek		
<u>Operations</u>		
1 Salaries and Wages	0	\$5,044
2 Supplies and Expenses	0	\$694
3 Outside Services	0	(\$384)
4 Operating Fuel and Power	0	\$10,708
5 Oil Losses and Shortages	0	(\$0)
6 Rentals	0	\$223
7 Other Expenses	0	\$403
<u>General</u>		
8 Salaries and Wages	0	\$2,097
9 Supplies and Expenses	0	\$743
10 Outside Services	0	\$3,830
11 Rentals	0	\$765
12 Depreciation and Amortization	0	(\$0)
13 Depreciation Asset Retirement Obligations	0	\$0
14 Pensions and Benefits	0	\$1,986
15 Insurance	0	\$2,820
16 Casualty and Other Losses	0	(\$1)
17 Pipeline Taxes	0	\$2,721
18 Other Expenses	0	\$414
19 Total Operating Expenses		\$32,062

Olympic Pipe Line Company
 Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
 \$ 000's

Data Item	Source	2007
Project Expenses by FERC Account		
Excluding Transition Costs and Whatcom Creek		
<u>Operations</u>		
20 Salaries and Wages	Worksheet 6	\$0
21 Supplies and Expenses	Worksheet 6	\$151
22 Outside Services	Worksheet 6	\$11,679
23 Operating Fuel and Power	Worksheet 6	\$0
24 Oil Losses and Shortages	Worksheet 6	\$0
25 Rentals	Worksheet 6	\$28
26 Other Expenses	Worksheet 6	\$12
<u>General</u>		
27 Salaries and Wages	Worksheet 6	\$0
28 Supplies and Expenses	Worksheet 6	\$56
29 Outside Services	Worksheet 6	\$2,227
30 Rentals	Worksheet 6	\$0
31 Depreciation and Amortization	Worksheet 6	\$0
32 Pensions and Benefits	Worksheet 6	\$0
33 Insurance	Worksheet 6	\$0
34 Casualty and Other Losses	Worksheet 6	\$0
35 Pipeline Taxes	Worksheet 6	\$0
36 Other Expenses	Worksheet 6	\$0
37 Total Project Expenses		\$14,153

Olympic Pipe Line Company
 Transition Costs
 \$ 000's

Worksheet 4

Data Item	Source	2003	2004	2005	2006	2007
1	Transition Cost - Rate Litigation	\$2,126	\$21	\$0	\$0	\$0
2	Transition Cost - Bankruptcy	\$1,725	\$1,871	\$116	\$0	\$0

**Project Expenses by FERC Account 610
Excluding Transition Costs, Bankruptcy Costs and Whatcom Creek**

	2007	Adjustment 1 Bellingham (Whatcom Creek) Remediation	Adjustment 2 Olympic Growth	Adjustment 3 2006 Audit Adjustments (reversal)	Adjustment 4 2007 Audit Adjustments	2007 Adjusted
Operations						
300 Salaries and Wages	\$0					\$0
310 Supplies and Expenses	\$151,352					\$151,352
320 Outside Services	\$11,115,314	(\$206,385)	(\$416,601)	\$15,856	\$1,170,408	\$11,678,592
330 Operating Fuel and Power	\$0					\$0
340 Oil Losses and Shortages	\$0					\$0
350 Rentals	\$27,865					\$27,865
390 Other Expenses	\$12,016					\$12,016
General						
500 Salaries and Wages	\$0					\$0
510 Supplies and Expenses	\$55,676					\$55,676
520 Outside Services	\$2,273,428		(\$46,011)			\$2,227,417
530 Rentals	\$376					\$376
540 Depreciation and Amortization	\$0					\$0
550 Pensions and Benefits	\$0					\$0
560 Insurance	\$0					\$0
570 Casualty and Other Losses	\$0					\$0
580 Pipeline Taxes	\$0					\$0
590 Other Expenses	\$85					\$85
Total	\$13,636,111	(\$206,385)	(\$462,612)	\$15,856	\$1,170,408	\$14,153,378

Olympic Pipe Line Company
Revenues

Worksheet 7

Data Item	FERC Account	2007
Revenues	600	
1 Gathering Revenues	200	\$0
2 Trunk Revenues	210	\$76,761
3 Delivery Revenues	220	\$0
4 Allowance of Oil Revenue	230	\$0
5 Storage and Demurrage Revenue	240	\$0
6 Rental Revenue	250	\$0
7 Incidental Revenue	260	\$3,609
8 Total		\$80,369

Exhibit No. 1.4(a)

Exhibit No. 1.4(a)

Olympic Pipe Line Company

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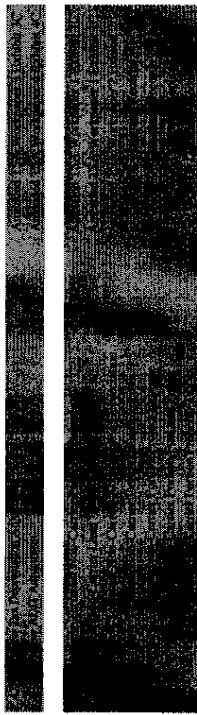
<u>Schedule</u>	<u>Schedule Descriptions</u>
Schedule 1	Input Summary
Schedule 2	Adjustment to Operating Expenses
Schedule 3	Total Revenue Requirement (Including Net Carryover)
Schedule 4	Net Carryover
Schedule 5	Overall Return on Rate Base
Schedule 6	Income Tax Allowance
Schedule 7	Rate Base
Schedule 8	AFUDC - Calculation
Schedule 9	AFUDC - Amortization
Schedule 10	Amortization Rate
Schedule 11	Tax Depreciation
Schedule 12	Accumulated Deferred Income Taxes
Schedule 13	TEFRA Adjustment to ADIT
Schedule 14	Excess Deferred Income Tax Amortization Adjustment to ADIT
Schedule 15	Calculation of Tariff Rates
Schedule 16	Throughput Adjuster - Tariff Rates

Input Data	2009
YEAR	

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	
1	Year 1 Adjustment Factor	Stipulated							
2	Annual Maximum Amortization of Transition Costs - Rate Litigation	Stipulated							
3	Annual Maximum Amortization of Transition Costs - Bankruptcy	Stipulated							
4	Max Allowable Other Operating Expenses	Stipulated							
5	Throughput Adjuster	Stipulated							
Annual Inputs									
6	Land (FOY)	Ln (7 + 8 + 9 + Prior 6)		\$577	\$592	\$592	\$592	\$592	
7	Land Additions	6/		\$0	\$15	\$0	\$0	\$0	
8	Land Retirements	6/		\$0	\$0	\$0	\$0	\$0	
9	Land Adjustments and Transfers	6/ , 11/		\$0	\$0	\$0	\$0	\$0	
10	Carrier Property in Service (EOY)	1/	\$157,552,913	\$175,512	\$194,763	\$203,458	\$210,830	\$210,830	
11	Carrier Property Additions	6/		\$19,126	\$23,801	\$8,771	\$7,376	\$0	
12	Carrier Property Retirements	6/		\$0	(\$6,550)	(\$339)	(\$4)	\$0	
13	Carrier Property Adjustments and Transfers	6/ , 11/		(\$1,166)	\$0	\$263	\$0	\$0	
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	\$53,957	\$56,779	\$54,468	\$58,681	\$63,535	\$68,392	
15	Carrier Depreciation Expense	Form 6		\$3,988	\$4,240	\$4,552	\$4,856	\$4,856	
16	Carrier Depreciation Retirements	6/		(\$1,166)	(\$6,550)	(\$339)	(\$4)	\$0	
17	Carrier Depreciation Transfers / Adjustments	Form 6		\$0	\$0	\$0	\$2	\$0	
18	Oil Inventories	Form 6	\$252	\$346	\$537	\$730	\$1,001	\$2,000	
19	Materials & Supplies	Form 6	\$0	\$0	\$0	\$0	\$0	\$0	
20	Prepayments	Form 6	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682	\$3,878	
21	Federal Income Tax Rate	2/		35.00%	35.00%	35.00%	35.00%	35.00%	
22	State Income Tax Rate	N/A		0.00%	0.00%	0.00%	0.00%	0.00%	
23	Federal Depreciation Factors - MACRS (1987-present)	3/	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	
24	Tax Basis Reduction - TIEPRA	4/		0%	0%	0%	0%	0%	
25	Interest on Revenue Excess (Deficit)	Federal Reserve, Statistical Release H.15		4.41%	6.34%	8.20%	8.30%	8.30%	
26	Inflation Rate		1.88%	3.26%	3.42%	2.54%	4.08%	4.08%	
27	Equity Ratio	Stipulated		50.00%	50.00%	50.00%	50.00%	50.00%	
28	Cost of Debt	Stipulated		7.80%	7.80%	7.80%	7.80%	7.80%	
29	Real Equity Rate of Return	Stipulated		10.00%	10.00%	10.00%	10.00%	10.00%	
30	Tariff Revenues - Actual	Form 6		\$51,392	\$53,825	\$66,443	\$80,369	\$78,407	
31	Tariff Revenues - Estimated	Company Records							

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
32	Accumulated Equity AFUDC	Stipulated	5,073					
33	Accumulated Amortization of Equity AFUDC	Stipulated	549					
34	Accumulated Debt AFUDC	Stipulated	3,170					
35	Accumulated Amortization of Debt AFUDC	Stipulated	328					
36	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Stipulated	13,338					
37	Accumulated Excess Deferred Income Tax Amortization Adjustment	Stipulated	973					
38	Accumulated TERRA Adjustment	Stipulated	72					
39	Accumulated Amortization of TERRA Adjustment	Stipulated	33					
40	Accumulated Excess Deferred Income Tax Amortization	Stipulated	2,281					
41	Tax Depreciation - Pre-Year 1	Stipulated		\$8,134	\$7,526	\$7,021	\$6,555	\$6,174



Input Data

Line No.	Description	Source	2003 FCY	2004	2005	2006	2007	2008
Operating Expenses by FERC Account								
OPERATIONS AND MAINTENANCE								
52	Salaries and Wages (300)	Company Records		\$4,214	\$4,722	\$4,160	\$5,044	\$5,044
53	Materials and Supplies (310)	Company Records		\$362	\$462	\$624	\$845	\$845
54	Outside Services (320)	Company Records		\$9,818	\$11,542	\$9,861	\$11,294	\$11,294
55	Oil Losses and Shortages (340)	Company Records		\$9,453	\$9,721	\$10,186	\$10,708	\$10,708
56	Rentals (350)	Company Records		(\$127)	\$0	\$0	(\$80)	(\$80)
57	Other Expenses (390)	Company Records		\$585	\$367	\$196	\$251	\$251
58	Total Operations and Maintenance Expenses	Sum Ln (52 to 58)		\$24,378	\$26,872	\$25,199	\$28,558	\$28,558
GENERAL								
60	Salaries and Wages (500)	Company Records		\$1,714	\$1,151	\$2,393	\$2,097	\$2,097
61	Materials and Supplies (510)	Company Records		\$776	\$773	\$608	\$799	\$799
62	Outside Services (520)	Company Records		\$1,125	\$3,094	\$3,335	\$6,038	\$6,038
63	Rentals (530)	Company Records		\$226	\$497	\$605	\$766	\$766
64	Depreciation and Amortization (540)	Ln 15		\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
65	Employee Benefits (550)	Company Records		\$2,422	\$2,411	\$2,133	\$1,986	\$1,986
66	Insurance (560)	Company Records		\$1,837	\$1,829	\$3,022	\$2,820	\$2,820
67	Casualty and Other Losses (570)	Company Records		\$11	(\$38)	\$10	(\$1)	(\$1)
68	Other Expenses (590)	Company Records		\$1,100	\$1,168	\$2,760	\$2,721	\$2,721
69	Total General Expenses	Sum Ln (60 to 69)		\$12,589	\$15,462	\$19,957	\$22,515	\$22,515
71	Total Operating Expenses	Ln (59 + 70)		\$36,968	\$42,335	\$45,157	\$51,072	\$51,072
72	Operating Expenses Excluding Depreciation	Ln (71 - 64)		\$32,980	\$38,094	\$40,605	\$46,216	\$46,216
Project Expenses by FERC Account								
OPERATIONS AND MAINTENANCE								
73	Salaries and Wages (300)	Company Records		\$0	\$0	\$0	\$0	\$0
74	Materials and Supplies (310)	Company Records		\$0	\$0	\$0	\$151	\$151
75	Outside Services (320)	Company Records		\$9,309	\$9,898	\$10,015	\$11,679	\$11,679
76	Operating Fuel and Power (330)	Company Records		\$0	\$0	\$0	\$0	\$0
77	Oil Losses and Shortages (340)	Company Records		\$0	\$0	\$0	\$0	\$0
78	Rentals (350)	Company Records		\$0	\$0	\$0	\$28	\$28
79	Other Expenses (390)	Company Records		\$0	\$0	\$0	\$12	\$12
80	Total Operations and Maintenance Expenses	Sum Ln (73 to 79)		\$9,309	\$9,898	\$10,015	\$11,870	\$11,870
GENERAL								
81	Salaries and Wages (500)	Company Records		\$0	\$0	\$0	\$0	\$0
82	Materials and Supplies (510)	Company Records		\$0	\$0	\$0	\$56	\$56
83	Outside Services (520)	Company Records		(\$640)	\$0	\$0	\$2,227	\$2,227
84	Rentals (530)	Company Records		\$0	\$0	\$0	\$0	\$0
85	Depreciation and Amortization (540)	Company Records		\$0	\$0	\$0	\$0	\$0
86	Employee Benefits (550)	Company Records		\$0	\$0	\$0	\$0	\$0
87	Insurance (560)	Company Records		\$0	\$0	\$0	\$0	\$0
88	Casualty and Other Losses (570)	Company Records		\$0	\$0	\$0	\$0	\$0
89	Pipeline Taxes (580)	Company Records		\$0	\$0	\$0	\$0	\$0
90	Other Expenses (590)	Company Records		(\$440)	\$0	\$0	\$0	\$0
91	Total General Expenses	Sum Ln (81 to 90)		(\$1,080)	\$0	\$0	\$2,284	\$2,284
92	Total Project Expenses	Ln (80 + 91) - Ln 48		\$8,229	\$9,898	\$10,015	\$14,153	\$14,153
93	Transition Costs - Rate Litigation	Annual data		\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
94	Transition Costs - Bankruptcy	Annual data		\$2,146	\$0	\$0	\$0	\$0
95	Escalation Factor For Other Expenses			\$1,596	\$116	\$0	\$0	\$0
96	Other Expenses - Max Allowable			1,019	1,05	1,09	1,12	1,16
97	Total Annual Volume			\$19,867	\$20,513	\$21,215	\$21,754	\$22,642
98	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1			105,960,314	104,035,100	104,885,263	104,230,097	\$104,230,097
99	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1			106,301	105,857	104,887	104,114	\$104,114

Olympic Pipe Line Company
 Input Summary

(\$000's)

- 100 Volume (000 bbls) - 12 mth Rolling Average - Quarter 2
- 101 Volume (000 bbls) - 12 mth Rolling Average - Quarter 3
- 102 Volume (000 bbls) - 12 mth Rolling Average - Quarter 4

Input Data

Exhibit No. 1.4(a)
 Schedule I

105,472	106,032	103,887	103,887
106,266	106,065	103,530	\$103,887
105,961	104,885	104,230	\$104,230
105,521			
103,355			
104,055			

Input Data

ARBITRATION ADJUSTMENT-2004

Line No.	Description	Source	2004	2005	2006	2007	2008
Effective Tariff Rates, January - June (\$/Bbl) - Origin to Destination							
103	ANACORTES to LINNONT	Fungible	0.6373	0.6373	0.6847	0.9079	0.9984
104	ANACORTES to LINNONT	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647
105	CHERRY POINT to LINNONT	Fungible	0.7107	0.7107	0.7636	1.0125	1.1134
106	CHERRY POINT to LINNONT	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1805
107	FERDALE to LINNONT	Fungible	0.6991	0.6991	0.7511	0.9660	1.0933
108	FERDALE to LINNONT	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621
109	ANACORTES to PORTLAND	Fungible	0.6373	0.6373	0.6847	0.9079	0.9984
110	ANACORTES to PORTLAND	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647
111	CHERRY POINT to PORTLAND	Fungible	0.7107	0.7107	0.7636	1.0125	1.1134
112	CHERRY POINT to PORTLAND	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.1805
113	FERDALE to PORTLAND	Fungible	0.6991	0.6991	0.7511	0.9660	1.0933
114	FERDALE to PORTLAND	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621
115	ANACORTES to BAYVIEW	N/A	-	0.1069	0.1149	0.1524	0.1676
116	ANACORTES to BAYVIEW	N/A	-	0.1764	0.1895	0.2513	0.2764
117	ANACORTES to RENTON	Fungible	0.2640	0.1639	0.1761	0.2335	0.2568
118	ANACORTES to RENTON	Non-Fungible	0.3055	0.3055	0.3836	0.4761	0.4136
119	CHERRY POINT to RENTON	Fungible	0.3333	0.3333	0.3381	0.4748	0.5221
120	CHERRY POINT to RENTON	Non-Fungible	0.3751	0.3751	0.4030	0.5344	0.5877
121	FERDALE to RENTON	Fungible	0.3208	0.3208	0.3447	0.4571	0.5027
122	FERDALE to RENTON	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
123	ANACORTES to SEA-TAC	Fungible	0.2931	0.2931	0.3149	0.4176	0.4592
124	ANACORTES to SEA-TAC	Non-Fungible	0.3348	0.3348	0.3597	0.4770	0.5246
125	CHERRY POINT to SEA-TAC	Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
126	CHERRY POINT to SEA-TAC	Non-Fungible	0.4041	0.4041	0.4342	0.5757	0.6351
127	FERDALE to SEA-TAC	Fungible	0.3502	0.3502	0.3763	0.4990	0.5488
128	FERDALE to SEA-TAC	Non-Fungible	0.3917	0.3917	0.4209	0.5381	0.6137
129	ANACORTES to SEATTLE	Fungible	0.2862	0.2862	0.3075	0.4077	0.4483
130	ANACORTES to SEATTLE	Non-Fungible	0.3277	0.3277	0.3521	0.4669	0.5125
131	CHERRY POINT to SEATTLE	Fungible	0.3557	0.3557	0.3822	0.5068	0.5573
132	CHERRY POINT to SEATTLE	Non-Fungible	0.3972	0.3972	0.4268	0.5659	0.6223
133	FERDALE to SEATTLE	Fungible	0.3431	0.3431	0.3686	0.4888	0.5375
134	FERDALE to SEATTLE	Non-Fungible	0.3848	0.3848	0.4134	0.5482	0.6029
135	ANACORTES to SPANAWAY	Fungible	0.3292	0.3292	0.3537	0.4690	0.5158
136	ANACORTES to SPANAWAY	Non-Fungible	0.3709	0.3709	0.3985	0.5284	0.5811
137	CHERRY POINT to SPANAWAY	Fungible	0.3986	0.3986	0.4283	0.5679	0.6245
138	CHERRY POINT to SPANAWAY	Non-Fungible	0.4404	0.4404	0.4732	0.6275	0.6901
139	FERDALE to SPANAWAY	Fungible	0.3861	0.3861	0.4148	0.5500	0.6048
140	FERDALE to SPANAWAY	Non-Fungible	0.4279	0.4279	0.4597	0.6096	0.6704
141	ANACORTES to TACOMA	Fungible	0.3208	0.3208	0.3447	0.4571	0.5027
142	ANACORTES to TACOMA	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681
143	CHERRY POINT to TACOMA	Fungible	0.3903	0.3903	0.4193	0.5560	0.6114
144	CHERRY POINT to TACOMA	Non-Fungible	0.4320	0.4320	0.4642	0.6155	0.6769
145	FERDALE to TACOMA	Fungible	0.3779	0.3779	0.4060	0.5384	0.5921
146	FERDALE to TACOMA	Non-Fungible	0.4195	0.4195	0.4507	0.5976	0.6572
147	ANACORTES to OLYMPIA	Fungible	0.4140	0.4140	0.4448	0.5898	0.6486
148	ANACORTES to OLYMPIA	Non-Fungible	0.4557	0.4557	0.4896	0.6492	0.7139

Olympic Pipe Line Company

Input Summary

(\$000's)

Input Data

165						
166	CHERRY POINT to OLYMPIA	Fungible	0.4834	0.5194	0.6887	0.7574
167	CHERRY POINT to OLYMPIA	Non-Fungible	0.5250	0.5641	0.7480	0.8226
168	FERNDALE to OLYMPIA	Fungible	0.4708	0.5058	0.6707	0.7376
169	FERNDALE to OLYMPIA	Non-Fungible	0.5126	0.5507	0.7302	0.8030
170	ANACORTES to VANCOUVER	Fungible	0.6097	0.6551	0.8687	0.9553
171	ANACORTES to VANCOUVER	Non-Fungible	0.6515	0.7000	0.9282	1.0207
172						
173						
174	CHERRY POINT to VANCOUVER	Fungible	0.6792	0.7297	0.9676	1.0641
175	CHERRY POINT to VANCOUVER	Non-Fungible	0.7210	0.7747	1.0272	1.1296
176	FERNDALE to VANCOUVER	Fungible	0.6668	0.7164	0.9499	1.0446
177	FERNDALE to VANCOUVER	Non-Fungible	0.7085	0.7612	1.0093	1.1099

Exhibit No. 14(a)

Schedule J

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Monthly Inputs								
CWIP Balances:								
202	Month 1	Company Records	10/	\$12,786	\$14,890	\$2,895	\$3,668	\$3,668
203	Month 2	Company Records	10/	\$13,329	\$15,029	\$3,096	\$3,593	\$3,593
204	Month 3	Company Records	10/	\$15,952	\$18,914	\$4,193	\$4,343	\$4,343
205	Month 4	Company Records	10/	\$16,104	\$18,681	\$4,372	\$4,733	\$4,733
206	Month 5	Company Records	10/	\$15,330	\$16,913	\$5,630	\$5,187	\$5,187
207	Month 6	Company Records	10/	\$18,545	\$19,666	\$6,614	\$5,787	\$5,787
208	Month 7	Company Records	10/	\$18,571	\$20,013	\$7,130	\$6,780	\$6,780
209	Month 8	Company Records	10/	\$20,411	\$21,862	\$8,057	\$6,507	\$6,507
210	Month 9	Company Records	10/	\$24,413	\$24,770	\$10,047	\$7,185	\$7,185
211	Month 10	Company Records	10/	\$26,590	\$25,314	\$10,230	\$7,015	\$7,015
212	Month 11	Company Records	10/	\$24,551	\$26,401	\$10,348	\$7,416	\$7,416
213	Month 12	Company Records	10/	\$12,852	\$2,694	\$3,654	\$3,348	\$3,348

1/ 2003 EOY Data based on FERC Form 6

2/ 1984-1986 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 95-600, §101(c), 95th Cong., 2d Sess. (1978); 1987 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 99-514, §601(a), 99th Cong., 2d Sess. (1986). See also, IRC §15 (1987); 1988-1992 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 100-203 §1022(a), 100th Cong., 1st Sess. (1987); 1993-Test Period Federal Income Tax Rate from IRC §11(b) as amended by P.L. 103-66, §13221(b), 103rd Cong., 1st Sess. (1993); 3/ IRC §168(a), §168(e)(1), §168(e)(1). Rev. Proc. 87-56, IRB 1987-42, 4 (Asset guideline class 46). Rev. Proc. 87-57, §8 (table 1), 1987-2, CB 687.

4/ Based on Tax Equity and Fiscal Responsibility Act of 1982.

5/ 2008 rates based on currently effective Tariff Rates

6/ 2007 data based on Workpaper 1

7/ 2007 data based on Workpaper 3

8/ 2005 data based on Workpaper 7

9/ 2007 data based on Workpaper 4

10/ 2007 data based on Workpaper 2

11/ 2009 reflects the portion of Bayview transferred to non-carrier property

Input Data	
YEAR	2009
1.00	
3	
24	
\$19,500	
2.00%	

Line No.	Description	Source	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	Year 1 Adjustment Factor	Stipulated										
2	Annual Maximum Amortization of Transition Costs - Rate Litigation	Stipulated										
3	Annual Maximum Amortization of Transition Costs - Bankruptcy	Stipulated										
4	Max Allowable Other Operating Expenses	Stipulated										
5	Throughput Adjuster	Stipulated										
Annual Inputs												
6	Land (FOY)	Ln (7 + 8 + 9 + Prior 6)	\$505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Land Additions	6/										
8	Land Retirements	6/										
9	Land Adjustments and Transfers	6/ , 11/										
10	Carrier Property in Service (EOY)	Ln (11 + 12 + 13 + Prior 10)	\$188,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Carrier Property Additions	6/	\$0									
12	Carrier Property Retirements	6/	\$0									
13	Carrier Property Adjustments and Transfers	6/ , 11/										
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	\$69,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Carrier Depreciation Expense	Form 6										
16	Carrier Depreciation Retirements	6/ , 11/	\$0									
17	Carrier Depreciation Transfers/ Adjustments	Form 6										
18	Oil Inventories	Form 6	\$2,000									
19	Materials & Supplies	Form 6	\$0									
20	Prepayments	Form 6	\$3,878									
21	Federal Income Tax Rate	2/	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
22	State Income Tax Rate	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23	Federal Depreciation Factors - MACRS (1987-present)	3/	5.90%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	2.95%
24	Tax Basis Reduction - TEFRA	4/	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25	Interest on Revenue Excess (Deficit)	Federal Reserve, Statistical Release H.15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Inflation Rate		4.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	Equity Ratio	Stipulated	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
28	Cost of Debt	Stipulated	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
29	Real Equity Rate of Return	Stipulated	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
30	Tariff Revenues - Actual	Form 6										
31	Tariff Revenues - Estimated	Company Records	\$78,407									

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
32	Accumulated Equity AFUDC	Stipulated										
33	Accumulated Amortization of Equity AFUDC	Stipulated										
34	Accumulated Debt AFUDC	Stipulated										
35	Accumulated Amortization of Debt AFUDC	Stipulated										
36	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Stipulated										
37	Accumulated Excess Deferred Income Tax Amortization Adjustment	Stipulated										
38	Accumulated TEFRA Adjustment	Stipulated										
39	Accumulated Amortization of TEFRA Adjustment	Stipulated										
40	Accumulated Excess Deferred Income Tax Amortization	Stipulated										
41	Tax Depreciation - Pre-Year 1	Stipulated	\$5,937	\$5,784	\$5,550	\$5,189	\$4,299					

[REDACTED]

Olympic Pipe Line Company
Input Summary
(\$000's)

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Operating Expenses by FERC Account												
OPERATIONS AND MAINTENANCE												
52	Salaries and Wages (300)	Company Records	\$5,044									
53	Materials and Supplies (310)	Company Records	\$845									
54	Outside Services (320)	Company Records	\$11,294									
55	Oil Losses and Shortages (340)	Company Records	(80)									
56	Rentals (350)	Company Records	\$251									
57	Other Expenses (390)	Company Records	\$415									
58	Total Operating Expenses	Sum Ln (52 to 58)	\$28,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL												
60	Salaries and Wages (500)	Company Records	\$2,097									
61	Materials and Supplies (510)	Company Records	\$799									
62	Outside Services (520)	Company Records	\$6,058									
63	Rentals (530)	Company Records	\$766									
64	Depreciation and Amortization (540)	Ln 15	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Employee Benefits (550)	Company Records	\$1,986									
66	Insurance (560)	Company Records	\$2,820									
67	Casualty and Other Losses (570)	Company Records	(81)									
68	Other Expenses (590)	Company Records	\$414									
69	Total Operating Expenses	Sum Ln (60 to 69)	\$22,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Total Operating Expenses	Ln (59 + 70)	\$51,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Operating Expenses Excluding Depreciation	Ln (71 - 64)	\$46,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Expenses by FERC Account												
OPERATIONS AND MAINTENANCE												
73	Salaries and Wages (300)	Company Records	\$0									
74	Materials and Supplies (310)	Company Records	\$151									
75	Outside Services (320)	Company Records	\$11,679									
76	Operating Fuel and Power (330)	Company Records	\$0									
77	Oil Losses and Shortages (340)	Company Records	\$0									
78	Rentals (350)	Company Records	\$28									
79	Other Expenses (390)	Company Records	\$12									
80	Total Operating Expenses	Sum Ln (73 to 79)	\$11,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL												
81	Salaries and Wages (500)	Company Records	\$0									
82	Materials and Supplies (510)	Company Records	\$56									
83	Outside Services (520)	Company Records	\$2,227									
84	Rentals (530)	Company Records	\$0									
85	Depreciation and Amortization (540)	Company Records	\$0									
86	Employee Benefits (550)	Company Records	\$0									
87	Insurance (560)	Company Records	\$0									
88	Casualty and Other Losses (570)	Company Records	\$0									
89	Pipeline Taxes (580)	Company Records	\$0									
90	Other Expenses (590)	Company Records	\$0									
91	Total Operating Expenses	Sum Ln (81 to 90)	\$2,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	Operating Expenses Excluding Depreciation	Ln (80 + 91) - Ln 48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	Transition Costs - Rate Litigation	Annual data	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	Transition Costs - Bankruptcy	Annual data	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	Escalation Factor For Other Expenses		1.21	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
96	Other Expenses - Max Allowable		\$23,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	Total Annual Volume	Company Records	\$104,230,997									
98	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1		104,114									

Olympic Pipe-Line Company

Input Summary

(\$000's)

100 Volume (000 bbls) - 12 mth Rolling Average - Quarter 2

101 Volume (000 bbls) - 12 mth Rolling Average - Quarter 3

102 Volume (000 bbls) - 12 mth Rolling Average - Quarter 4

Input Data

103,887

103,530

104,230

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Effective Tariff Rates January - June (\$/Bbl) - Origin to Destination												
103	ANACORTES to LINNTON	Fungible	0.8791									
104	ANACORTES to LINNTON	Non-Fungible	0.9375									
106												
107	CHERRY POINT to LINNTON	Fungible	0.9804									
108	CHERRY POINT to LINNTON	Non-Fungible	1.0394									
109	FERNDALE to LINNTON	Fungible	0.9644									
110	FERNDALE to LINNTON	Non-Fungible	1.0332									
111	ANACORTES to PORTLAND	Fungible	0.8791									
112	ANACORTES to PORTLAND	Non-Fungible	0.9375									
113												
114												
115	CHERRY POINT to PORTLAND	Fungible	0.9804									
116	CHERRY POINT to PORTLAND	Non-Fungible	1.0394									
117	FERNDALE to PORTLAND	Fungible	0.9644									
118	FERNDALE to PORTLAND	Non-Fungible	1.0332									
119	ANACORTES to BAYVIEW	N/A	0.1476									
120	CHERRY POINT to BAYVIEW	N/A	0.2434									
121	FERNDALE to BAYVIEW	N/A	0.2261									
122	ANACORTES to RENTON	Fungible	0.3642									
123	ANACORTES to RENTON	Non-Fungible	0.4214									
124												
125												
126	CHERRY POINT to RENTON	Fungible	0.4597									
127	CHERRY POINT to RENTON	Non-Fungible	0.5175									
128	FERNDALE to RENTON	Fungible	0.4426									
129	FERNDALE to RENTON	Non-Fungible	0.5002									
130	ANACORTES to SEA-TAC	Fungible	0.4043									
131	ANACORTES to SEA-TAC	Non-Fungible	0.4619									
132												
133												
134	CHERRY POINT to SEA-TAC	Fungible	0.5002									
135	CHERRY POINT to SEA-TAC	Non-Fungible	0.5574									
136	FERNDALE to SEA-TAC	Fungible	0.4832									
137	FERNDALE to SEA-TAC	Non-Fungible	0.5404									
138	ANACORTES to SEATTLE	Fungible	0.3947									
139	ANACORTES to SEATTLE	Non-Fungible	0.4521									
140												
141												
142	CHERRY POINT to SEATTLE	Fungible	0.4907									
143	CHERRY POINT to SEATTLE	Non-Fungible	0.5479									
144	FERNDALE to SEATTLE	Fungible	0.4733									
145	FERNDALE to SEATTLE	Non-Fungible	0.5309									
146	ANACORTES to SPANAWAY	Fungible	0.4542									
147	ANACORTES to SPANAWAY	Non-Fungible	0.5117									
148												
149												
150	CHERRY POINT to SPANAWAY	Fungible	0.5499									
151	CHERRY POINT to SPANAWAY	Non-Fungible	0.6076									
152	FERNDALE to SPANAWAY	Fungible	0.5325									
153	FERNDALE to SPANAWAY	Non-Fungible	0.5903									
154	ANACORTES to TACOMA	Fungible	0.4426									
155	ANACORTES to TACOMA	Non-Fungible	0.5002									
156												
157												
158	CHERRY POINT to TACOMA	Fungible	0.5383									
159	CHERRY POINT to TACOMA	Non-Fungible	0.5960									
160	FERNDALE to TACOMA	Fungible	0.5213									
161	FERNDALE to TACOMA	Non-Fungible	0.5787									
162	ANACORTES to OLYMPIA	Fungible	0.5711									
163	ANACORTES to OLYMPIA	Non-Fungible	0.6286									
164												

Olympic Pipe Line Company
 Input Summary
 (\$000's)

Input Data	
165	Fungible
166	Non-Fungible
167	Fungible
168	Non-Fungible
169	Fungible
170	Non-Fungible
171	Non-Fungible
172	Fungible
173	Non-Fungible
174	Fungible
175	Non-Fungible
176	Fungible
177	Non-Fungible

0.6669
0.7243
0.6495
0.7070
0.8411
0.8987
0.7113
0.9369
0.9946
0.9198
0.9773

Input Data

Line No.	Description	Source	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Monthly Inputs												
CWIP Balances:												
202	Month 1	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
203	Month 2	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
204	Month 3	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
205	Month 4	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
206	Month 5	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
207	Month 6	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
208	Month 7	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
209	Month 8	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
210	Month 9	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
211	Month 10	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
212	Month 11	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348
213	Month 12	Company Records	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348	\$3,348

1/ 2003 EOY Data based on FERC Form 6

2/ 1984-1986 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 95-600, §301(a), 95th Cong., 2d Sess. (1978)

3/ 1988-1992 Federal Income Tax Rate from IRC §11(b) and (c), as amended by P.L. 99-514, §601(a), 99th Cong., 2d Sess. (1986). See also, IRC §1

4/ 1993-Test Period Federal Income Tax Rate from IRC §11(b) as amended by P.L.100-203 §10222(a), 100th Cong., 1st Sess. (1987)

5/ IRC §168(a), §168(e)(1), §168(e)(2), Rev. Proc. 87-56, IRB 1987-42, 4 (Asset guideline class 46). Rev. Proc. 87-57, 88 (table 1), 1987-2 C

6/ Based on Tax Equity and Fiscal Responsibility Act of 1982.

7/ 2008 rates based on currently effective Tariff Rates

8/ 2007 data based on Workpaper 1

9/ 2007 data based on Workpaper 3

10/ 2007 data based on Workpaper 7

11/ 2009 reflects the portion of Bayview transferred to non-carrier property

Olympic Pipe Line Company
Adjustment to Operating Expenses
(\$000's)

Line No	Description (\$ 000's)	Source	2004	2005	2006	2007	2008
Operating Expenses - Unadjusted							
1	Project Expenses	Schedule 1, Ln 92	\$8,229	\$9,898	\$10,015	\$14,153	\$14,153
2	Other Operating Expenses	Schedule 1, Ln 93	\$9,453	\$9,721	\$10,186	\$10,708	\$10,708
3	Transition Costs - Rate Litigation	Schedule 1, Ln 94	\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
4	Transition Costs - Bankruptcy	Schedule 1, Ln 95	\$2,146	\$0	\$0	\$0	\$0
5	Operating Expenses	Sum Ln (1 to 5)	\$38,722	\$38,210	\$40,605	\$46,216	\$46,216
Operating Expenses - Adjusted							
7	Maximum Allowable Other Expenses	Schedule 1, Ln 97	\$19,867	\$20,513	\$21,215	\$21,754	\$22,642
8	Other Operating Expenses	Min Ln (3 or 7)	\$15,298	\$18,476	\$20,404	\$21,355	\$21,355
9	Other Operating Expenses Deficit	Ln (7 - 8)	\$4,568	\$2,038	\$811	\$399	\$1,287
10	Cost Increase Deficit Amount	Ln 9	\$4,568	\$2,038	\$811	\$399	\$1,287
Annual Maximum Amortization of Transition Costs - Bankruptcy							
11	Annual Maximum Amortization of Transition Costs - Bankruptcy	Annual Ln 5 Amortized Over 24 Yrs	\$150	\$155	\$155	\$155	\$155
12	Difference	Ln (10 - 11)	\$4,418	\$1,883	\$657	\$244	\$1,132
Unamortized Balance Transition Costs - Bankruptcy BOY							
13	Unamortized Balance Transition Costs - Bankruptcy BOY	Prior Ln 17	\$3,596	\$3,446	\$3,407	\$3,253	\$3,098
14	Add: Additions of Transition Costs - Bankruptcy	Ln 5	\$0	\$116	\$0	\$0	\$0
15	Annual Amortization of Transition Costs - Bankruptcy	Min Ln (10 or 11)	\$150	\$155	\$155	\$155	\$155
16	Transition Costs - Bankruptcy - Accumulated	Ln (15 + Prior 16)	\$150	\$304	\$459	\$614	\$768
17	Unamortized Balance Transition Costs - Bankruptcy EOY	Ln (13 + 14 - 15)	\$3,446	\$3,407	\$3,253	\$3,098	\$2,943
Cost Deficit Amount							
18	Cost Deficit Amount	Ln (10 - 15)	\$4,418	\$1,883	\$657	\$244	\$1,132
Annual Maximum Amortization of Transition Costs - Rate Litigation							
19	Annual Maximum Amortization of Transition Costs - Rate Litigation	Ln 4 Amortized Over 3 Years	\$715	\$715	\$715	\$715	\$0
20	Difference	Ln (10 - 19)	\$3,853	\$1,322	\$96	(\$316)	\$0
Unamortized Balance Transition Costs - Rate Litigation BOY							
21	Unamortized Balance Transition Costs - Rate Litigation BOY	Prior Ln 25	\$2,146	\$1,431	\$715	\$59	\$0
22	Add: Additions of Transition Costs - Rate Litigation	Ln 4	\$0	\$0	\$0	\$0	\$0
23	Add: Amortization of Transition Costs - Rate Litigation	Min Ln (18 or 19)	\$715	\$715	\$657	\$59	\$0
24	Transition Costs - Rate Litigation - Accumulated	Ln (23 + Prior 24)	\$715	\$1,431	\$2,087	\$2,146	\$2,146
25	Unamortized Balance Transition Costs - Rate Litigation EOY	Ln (21+22 - 23)	\$1,431	\$715	\$59	\$0	\$0
Total Other Expenses							
26	Total Other Expenses	Ln (8 + 15 + 23)	\$16,163	\$19,346	\$21,215	\$21,568	\$21,509
Adjusted Operating Expenses							
27	Adjusted Operating Expenses	Ln (1 + 2 + 26)	\$34,048	\$39,387	\$41,839	\$46,429	\$46,370
28	Arbitration Adjustment		203	203	203	0	0
29	Arbitration Adjustment		0	220	220	0	0

Note: The expenses on lines 28 and 29 represent the one-time normalization of operating expenses in 2004 that became controversial to the parties to the Settlement Agreement. In order to avoid arbitration in 2005, OPL and Shipper parties agreed to adjust the 2004, 2005, and 2006 Adjusted Operating Expenses as shown above.

Olympic Pipe Line Company
 Total Revenue Requirement (Including Net Carryover)
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 3

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363
2	Income Tax Allowance	Schedule 6, Line 14	\$3,450	\$4,141	\$4,987	\$4,771	\$5,348
3	Operating Expenses Excluding Depreciation	Schedule 2, Line 27	\$34,048	\$39,387	\$41,839	\$46,429	\$46,370
4	Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
5	Amortization of AFUDC	Schedule 9, Lines (4 + 10)	\$220	\$255	\$285	\$307	\$315
6	Total Revenue Requirement (Excluding Net Carryover)	Sum Lines (1 through 5)	\$52,355	\$60,224	\$66,262	\$70,673	\$72,253
7	Net Carryover	Schedule 4 Prior Ln 6	N/A	\$1,005	\$7,873	\$8,323	(\$1,487)
8	Total Revenue Requirement (Including Net Carryover)	Ln (6 + 7)	\$52,355	\$61,229	\$74,135	\$78,996	\$70,766

Olympic Pipe Line Company
 Net Carryover
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 4

Exhibit No. 1.4(a)
 Schedule 4

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Revenue Requirement (Including Net Carryover)																	
1	Total Revenue Requirement (Including Net Carryover)	Schedule 3 Ln 8	\$52,355	\$61,229	\$74,135	\$78,996	\$70,766	\$60,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Tariff Revenues - Actual	Schedule 1 Ln 30	\$51,392	\$53,825	\$66,443	\$80,369	\$78,407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Revenue (Excess)/Deficit - Without Interest	Ln (1 - 2)	\$962	\$7,404	\$7,692	(\$1,373)	(\$7,641)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Interest on Revenue (Excess)/Deficit - Rate	Schedule 1 Ln 25	4.41%	6.34%	8.20%	8.30%	8.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Interest on Revenue (Excess)/Deficit	Ln (3 * 4)	\$42	\$469	\$631	(\$114)	(\$634)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Net Carryover	Ln (3 + 5)	\$1,005	\$7,873	\$8,323	(\$1,487)	(\$8,275)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Olympic Pipe Line Company
 Overall Return on Rate Base
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 5

Line No.	Description	Source	2004	2005	2006	2007	2008
1			\$108,211	\$115,896	\$137,603	\$140,707	\$140,421
2	Debt Ratio	1.0 - Ln 3	50.00%	50.00%	50.00%	50.00%	50.00%
3	Equity Ratio	Schedule 1, Line 27	50.00%	50.00%	50.00%	50.00%	50.00%
4	Cost of Debt	Schedule 1, Line 28	7.80%	7.80%	7.80%	7.80%	7.80%
5	Equity Rate of Return (Nominal)	Schedule 1, Line (29 + 26)	11.88%	13.26%	13.42%	12.54%	14.08%
6	Weighted Cost of Capital	Lines ((2 * 4) + (3 * 5))	9.84%	10.53%	10.61%	10.17%	10.94%
7	Overall Return on Rate Base	Lines (6 * 1)	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363
8	Weighted Cost of Debt	Lines (2 * 4)	3.90%	3.90%	3.90%	3.90%	3.90%
9	Interest Expense	Lines (8 * 1)	\$4,220	\$4,520	\$5,367	\$5,488	\$5,476

Olympic Pipe Line Company
Income Tax Allowance
(\$000's)

Exhibit No. 1.4(a)
Schedule 6

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Overall Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363
2	Interest Expense	Schedule 5, Line 9	\$4,220	\$4,520	\$5,367	\$5,488	\$5,476
3	Return on Equity	Line 1 - Line 2	\$6,427	\$7,681	\$9,233	\$8,822	\$9,887
4	Amortization of TEFRA Adjustment	Schedule 13, Line 6	\$2	\$2	\$2	\$2	\$2
5	Amortization of Equity AFUDC	Schedule 9, Line 4	\$135	\$157	\$176	\$189	\$195
6	Excess Deferred Income Tax Amortization Adjustment	Schedule 14, Line 12	\$55	\$52	\$52	\$54	\$53
7	Taxable Allowed Return	Line (3 + 4 + 5 - 6)	\$6,510	\$7,787	\$9,358	\$8,960	\$10,030
8	Federal Income Tax Rate	Schedule 1, Ln.21	35.00%	35.00%	35.00%	35.00%	35.00%
9	State Income Tax Rate	Schedule 1, Ln.22	0.00%	0.00%	0.00%	0.00%	0.00%
10	Composite Income Tax Rate	1.0 - ((1.0 - Ln.9) * (1.0 - Ln.10))	35.00%	35.00%	35.00%	35.00%	35.00%
11	Net-to-Tax Multiplier	Line 10 / (1.0 - Line 10)	53.85%	53.85%	53.85%	53.85%	53.85%
	Income Tax Allowance before Excess Deferred Income Tax Amortization Adjustment	Line 7 * Line 11	\$3,505	\$4,193	\$5,039	\$4,824	\$5,401
12	Amortization Adjustment	Line 6	\$55	\$52	\$52	\$54	\$53
13	Excess Deferred Income Tax Amortization Adjustment	Line (12 - 13)	\$3,450	\$4,141	\$4,987	\$4,771	\$5,348
14	Income Tax Allowance After Excess Deferred Income Tax Amortization Adjustment						

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
<u>Total Carrier Property in Service</u>								
1	Carrier Property in Service	Schedule 1, Line 10	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830	\$210,830
2	Accumulated AFUDC	Schedule 9, Lns (2+8)	\$8,244	\$10,098	\$12,069	\$12,757	\$13,325	\$13,937
3	Total Carrier Property in Service	Lines (1 + 2)	\$165,796	\$185,610	\$206,832	\$216,215	\$224,155	\$224,767
<u>Total Accumulated Depreciation</u>								
Accumulated Depreciation of Carrier								
4	Property	Schedule 1, Line 14	\$53,957	\$56,779	\$54,468	\$58,681	\$63,535	\$68,392
5	Accumulated Amortization of AFUDC	Schedule 9, Lns (5+11)	\$876	\$1,097	\$1,351	\$1,636	\$1,943	\$2,257
6	Total Accumulated Depreciation	Lines (4 + 5)	\$54,834	\$57,875	\$55,820	\$60,317	\$65,478	\$70,649
7	Net Carrier Property In Service	Lines (3 - 6)	\$110,963	\$127,735	\$151,012	\$155,898	\$158,677	\$154,118
<u>Working Capital</u>								
8	Oil Inventory	Schedule 1, Line 18	\$252	\$346	\$537	\$730	\$1,001	\$2,000
9	Materials and Supplies	Schedule 1, Line 19	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	Schedule 1, Line 20	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682	\$3,878
11	Total Working Capital	Lines (8 + 9 + 10)	\$1,929	\$2,240	\$2,859	\$3,485	\$2,682	\$5,878
12	Accumulated Deferred Income Taxes	Schedule 12, Line 11	\$12,365	\$14,080	\$16,268	\$18,676	\$20,938	\$23,027
13	Original Cost Rate Base EOY	Lines (7 + 11 - 12)	\$100,527	\$115,896	\$137,603	\$140,707	\$140,421	\$136,969
14	Average Original Cost Rate Base	Average Line 13	\$108,211	\$126,750	\$139,155	\$140,564	\$140,564	\$138,695

1/ Year 1 = Schedule 1, Ln (32 + 34)
 2/ Year 1 = Schedule 1, Ln (33 + 35)

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Equity Ratio	Schedule 1, Line 27	50.00%	50.00%	50.00%	50.00%	50.00%
2	Debt Ratio	1.0 - Line 1	50.00%	50.00%	50.00%	50.00%	50.00%
3	Nominal Equity Rate of Return	Schedule 1, Lines (29 + 26)	11.88%	13.26%	13.42%	12.54%	14.08%
4	Cost of Debt	Schedule 1, Line 28	7.80%	7.80%	7.80%	7.80%	7.80%
Construction Work in Progress ("CWIP") Balances							
5	Month 1	Schedule 1, Ln 202	\$12,786	\$14,890	\$2,895	\$3,668	\$3,668
6	Month 2	Schedule 1, Ln 203	\$13,329	\$15,029	\$3,096	\$3,583	\$3,583
7	Month 3	Schedule 1, Ln 204	\$15,952	\$15,914	\$4,193	\$4,343	\$4,343
8	Month 4	Schedule 1, Ln 205	\$16,104	\$15,681	\$4,372	\$4,733	\$4,733
9	Month 5	Schedule 1, Ln 206	\$15,330	\$16,913	\$5,630	\$5,187	\$5,187
10	Month 6	Schedule 1, Ln 207	\$18,545	\$19,666	\$6,614	\$5,787	\$5,787
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$15,341	\$16,349	\$4,466	\$4,550	\$4,550
12	Equity AFUDC Additions (Jan - Jun)	Lines $((1 * 11) + 23) * 3 / 2.0$	\$456	\$542	\$150	\$143	\$160
13	Debt AFUDC Additions (Jan - Jun)	Lines $((2 * 11) + 27) * 4 / 2.0$	\$299	\$319	\$87	\$89	\$89
14	Month 7	Schedule 1, Ln 208	\$18,571	\$20,013	\$7,130	\$6,780	\$6,780
15	Month 8	Schedule 1, Ln 209	\$20,411	\$21,862	\$8,057	\$6,507	\$6,507
16	Month 9	Schedule 1, Ln 210	\$24,413	\$24,770	\$10,047	\$7,185	\$7,185
17	Month 10	Schedule 1, Ln 211	\$26,550	\$25,314	\$10,230	\$7,015	\$7,015
18	Month 11	Schedule 1, Ln 212	\$24,551	\$26,401	\$10,348	\$7,416	\$7,416
19	Month 12	Schedule 1, Ln 213	\$14,898	\$2,694	\$3,654	\$3,348	\$3,348
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$21,566	\$20,176	\$8,244	\$6,375	\$6,375
21	Equity AFUDC Additions (Jul - Dec)	Lines $((1 * 20) + 12 + 23) * 3 / 2.0$	\$668	\$705	\$287	\$209	\$236
22	Debt AFUDC Additions (Jul - Dec)	Lines $((2 * 20) + 13 + 27) * 4 / 2.0$	\$432	\$406	\$164	\$128	\$128
23	Equity AFUDC (BOY)	Prior Line 26	\$0	\$0	\$0	\$0	\$0
24	Equity AFUDC Additions	Lines (12 + 21)	\$1,123	\$1,246	\$437	\$351	\$396
25	Equity AFUDC Transfers to Rate Base	Lines (23 + 24)	\$1,123	\$1,246	\$437	\$351	\$396
26	Equity AFUDC (EOY)	Lines (23 + 24 - 25)	\$0	\$0	\$0	\$0	\$0
27	Debt AFUDC (BOY)	Prior Line 30	\$0	\$0	\$0	\$0	\$0
28	Debt AFUDC Additions	Line (13 + 22)	\$731	\$725	\$251	\$217	\$217
29	Debt AFUDC Transfers to Rate Base	Lines (27 + 28)	\$731	\$725	\$251	\$217	\$217
30	Debt AFUDC (EOY)	Lines (27 + 28 - 29)	\$0	\$0	\$0	\$0	\$0

Olympic Pipe Line Company
 AFUDC - Amortization
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 9

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Equity AFUDC Transfers to Rate Base	Schedule 8, Line 25		\$1,123	\$1,246	\$437	\$351	\$396
2	Accumulated Equity AFUDC	Cumulative Line 1	1/	\$5,073	\$7,443	\$7,879	\$8,230	\$8,626
3	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
4	Amortization of Equity AFUDC	Lines (2 + 1 / 2.0) * 3		\$135	\$157	\$176	\$189	\$195
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	2/	\$549	\$841	\$1,016	\$1,206	\$1,400
6	Net Equity AFUDC	Line (2 - 5)		\$5,512	\$6,602	\$6,863	\$7,025	\$7,226
7	Debt AFUDC Transfers to Rate Base	Schedule 8, Line 29		\$731	\$725	\$251	\$217	\$217
8	Accumulated Debt AFUDC	Cumulative Line 7	3/	\$3,170	\$4,626	\$4,878	\$5,094	\$5,311
9	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
10	Amortization of Debt AFUDC	Lines (8 + 7 / 2.0) * 9		\$85	\$98	\$109	\$117	\$120
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	4/	\$328	\$511	\$620	\$737	\$857
12	Net Debt AFUDC	Line (8 - 11)		\$3,489	\$4,116	\$4,258	\$4,357	\$4,454

1/ Year 1 = Schedule 1, Ln 32
 2/ Year 1 = Schedule 1, Ln 33
 3/ Year 1 = Schedule 1, Ln 34
 4/ Year 1 = Schedule 1, Ln 35

Olympic Pipe Line Company
 Amortization Rate
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 10

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Carrier Property in Service	Schedule 1, Line 10	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830	\$210,830
2	Land	Schedule 1, Line 6	\$577	\$577	\$592	\$592	\$592	\$592
3	Depreciable Carrier Property in Service	Lines (1 - 2)	\$156,976	\$174,935	\$194,171	\$202,866	\$210,238	\$210,238
4	Depreciable Carrier Property in Service - Average	Ln (3 + Prior 3) / 2.0		\$165,955	\$184,553	\$198,518	\$206,552	\$210,238
5	Accumulated Depreciation of Carrier Property (EOY)	Schedule 1, Line 14		\$56,779	\$54,468	\$58,681	\$63,535	\$68,392
6	Net Depreciable Carrier Property in Service	Lines (3 - 5)		\$118,157	\$139,703	\$144,185	\$146,702	\$141,846
7	Carrier Depreciation Expense	Schedule 1, Line 15		\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
8	Useful Life (Years)	Avg Line 3 / Line 7		41.6	43.5	43.6	42.5	43.3
9	Amortization Rate	1.0 / Line 8		2.40%	2.30%	2.29%	2.35%	2.31%

Line No.	Description	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
A	Year in Service	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
B	Federal Depreciation Factors (1987-present)	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	2.95%
Schedule 1, Ln.23																	
Vintage Carrier Property Additions		TEFRA Adjustment		Debt AFUDC Additions		Tax Depreciation Base											
[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]
Schedule 1, Lines (11-7)		Schedule 13, Line 3		Schedule 8, Line 29		[E] = [B]-[C]+[D]											
1	2003 EOY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	2004	\$19,126	\$0	\$731	\$731	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857	\$19,857
3	2005	\$25,786	\$0	\$725	\$725	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511	\$26,511
4	2006	\$8,771	\$0	\$251	\$251	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022	\$9,022
5	2007	\$7,376	\$0	\$217	\$217	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593	\$7,593
6	2008	\$0	\$0	\$217	\$217	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170	\$2,170
7	2009	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
8	2010	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
9	2011	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
10	2012	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
11	2013	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
12	2014	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
13	2015	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
14	2016	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
15	2017	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
16	2018	\$0	\$0	\$133	\$133	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330	\$1,330
17	Tax Depreciation	\$9,127	\$10,738	\$11,688	\$11,688	\$11,588	\$11,095	\$10,382	\$9,855	\$9,421	\$8,988	\$8,082	\$3,783	\$3,779	\$3,775	\$3,773	\$3,771

Years = Schedule 1, Ln. 41

Olympic Pipe Line Company
 Accumulated Deferred Income Taxes
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 12

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
1	Carrier Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856	\$4,856
2	Amortization of TEFRA Adjustment	Schedule 13, Line 6	\$2	\$2	\$2	\$2	\$2	\$2
3	Amortization of Debt AFUDC	Schedule 9, Line 10	\$85	\$98	\$109	\$117	\$117	\$120
3	Carrier Depreciation Expense after TEFRA Adjustment including Amortization of Debt AFUDC	Lines (1 - 2 + 3)	\$4,071	\$4,337	\$4,659	\$4,972	\$4,972	\$4,975
4								
5	Federal Tax Timing Differences	Line 4 - Line 3	\$5,056	\$6,401	\$7,029	\$6,616	\$6,616	\$6,120
6	Federal Income Tax Rate	Schedule 1, Line 21	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
7	Deferred Income Tax Effect	Line 5 * Line 6	\$1,770	\$2,240	\$2,460	\$2,315	\$2,315	\$2,142
8	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Cumulative Line 7	\$13,338	\$15,108	\$17,348	\$19,808	\$22,124	\$24,266
9	Accumulated Excess Deferred Income Tax Amortization	Schedule 14, Line 13	\$973	\$1,028	\$1,080	\$1,132	\$1,186	\$1,239
			\$12,365	\$14,080	\$16,268	\$18,676	\$20,938	\$23,027

1/ Year 1 = Schedule 1, Ln 36

Olympic Pipe Line Company
TEFRA Adjustment to ADIT
(\$000's)

Exhibit No. 1.4(a)
Schedule 13

Line No.	Description	Source	2003 FOY	2004	2005	2006	2007	2008
1	Additions to Depreciable Carrier Property	Schedule 1, Lines (11 - 7)		\$19,126	\$25,786	\$8,771	\$7,376	\$0
2	Tax Basis Reduction	Schedule 1, Line 24		0.00%	0.00%	0.00%	0.00%	0.00%
3	TEFRA Adjustment	Line 1 * Line 2		\$0	\$0	\$0	\$0	\$0
4	Accumulated TEFRA Adjustment	Line 3 + Prior Line 4	1/	\$72	\$72	\$72	\$72	\$72
5	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%
6	Amortization of TEFRA Adjustment	Lines (4 + 3 / 2.0) * 5		\$2	\$2	\$2	\$2	\$2
7	Accumulated Amortization of TEFRA Adjustment	Cumulative Line 6	2/	\$35	\$37	\$38	\$40	\$42
8	Net Accumulated TEFRA Adjustment	Line 4 - Line 7		\$37	\$35	\$33	\$32	\$30

1/ Year 1 = Schedule 1, Ln 38

2/ Year 1 = Schedule 1, Ln 39

Olympic Pipe Line Company
 Excess Deferred Income Tax Amortization Adjustment to ADIT
 (\$000's)

Exhibit No. 1.4(a)
 Schedule 1.4

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
A	Federal Tax Timing Differences	Schedule 12, Line 5		\$5,056	\$6,401	\$7,029	\$6,616	\$6,120	\$4,080	\$8,549	\$8,117	\$7,688	\$6,901
B	Federal Income Tax Rate	Schedule 1, Lic 21		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
C	Excess Deferred Income Tax Amortization Adjustment	Cum Ln A * Change Ln B 1/	\$2,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
D	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	2.44%	0.00%	0.00%	0.00%	0.00%

Year	FASB 96/109 Adjustment
2003 EOY	Line C
2004	\$2,281
2005	\$0
2006	\$0
2007	\$0
2008	\$0
2009	\$0
2010	\$0
2011	\$0
2012	\$0
2013	\$0
2014	\$0
2015	\$0
2016	\$0
2017	\$0
2018	\$0

Line	Description	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1	2003 EOY	\$55	\$52	\$52	\$52	\$54	\$53	\$56	\$0	\$0	\$0	\$0
2	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Excess Deferred Income Tax Amortization Adjustment		\$55	\$52	\$52	\$54	\$53	\$56	\$0	\$0	\$0	\$0
13	Accumulated Excess Deferred Income Tax Amortization		\$1,028	\$1,080	\$1,132	\$1,186	\$1,239	\$1,294	\$1,294	\$1,294	\$1,294	\$1,294

1/ Year 1 = Schedule 1, Ln 40
 2/ Year 1 = Schedule 1, Ln 37

Olympic Fire Line Company
Calculation of Tariff Rates

Exhibit No. 1.4(a)
Schedule 13

Line No.	Description	Source	2004	2005	2006	2007	2008	2009
1	Total Revenue Requirement (Including Net Carryover) - \$000's	Schedule 1 Ln 8	52,325	61,229	74,135	78,996	70,766	80,617
2	Tariff Recoveries - Fairmarket (\$000's)	Schedule 1 Ln 31	-	-	-	-	-	78,407
3	Rate Adjustment Factor	Ln (1/2)	-	-	-	-	-	0.73109
4	ANACORTES to LINNTON	FERC	0.6373	0.6373	0.6847	0	0	(17,790)
5	ANACORTES to LINNTON	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647	0.9375
6	CHERRY POINT to LINNTON	FERC	-	-	-	-	-	0.9804
7	CHERRY POINT to LINNTON	Non-Fungible	-	-	-	-	-	0.9804
8	CHERRY POINT to LINNTON	FERC	0.7107	0.7107	0.7636	1.0125	1.1134	1.0794
9	CHERRY POINT to LINNTON	Non-Fungible	0.7535	0.7535	0.8096	1.0715	1.1805	1.0954
10	FERNDALE to LINNTON	FERC	0.6991	0.6991	0.7511	0.9960	1.0951	0.9644
11	FERNDALE to LINNTON	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621	1.0232
12	ANACORTES to PORTLAND	FERC	0.6373	0.6373	0.6847	0.9079	0.9984	0.8791
13	ANACORTES to PORTLAND	Non-Fungible	0.6796	0.6796	0.7302	0.9682	1.0647	0.9375
14	CHERRY POINT to PORTLAND	FERC	-	-	-	-	-	0.9804
15	CHERRY POINT to PORTLAND	Non-Fungible	-	-	-	-	-	0.9804
16	CHERRY POINT to PORTLAND	FERC	0.7107	0.7107	0.7636	1.0125	1.1134	1.0794
17	CHERRY POINT to PORTLAND	Non-Fungible	0.7535	0.7535	0.8096	1.0715	1.1805	1.0954
18	FERNDALE to PORTLAND	FERC	0.6991	0.6991	0.7511	0.9960	1.0951	0.9644
19	FERNDALE to PORTLAND	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.1621	1.0232
20	ANACORTES to BAYVIEW	WUTC	0.1669	0.1669	0.185	0.199	0.199	0.199
21	CHERRY POINT to BAYVIEW	WUTC	0.1764	0.1764	0.1895	0.2313	0.2368	0.2424
22	FERNDALE to BAYVIEW	WUTC	0.1839	0.1839	0.1764	0.2335	0.2368	0.2261
23	ANACORTES to RENTON	Fungible	0.2640	0.2640	0.2836	0.3761	0.4136	0.3842
24	ANACORTES to RENTON	Non-Fungible	0.3055	0.3055	0.3282	0.4352	0.4786	0.4214
25	CHERRY POINT to RENTON	WUTC	-	-	-	-	-	0.4597
26	CHERRY POINT to RENTON	Non-Fungible	0.3333	0.3333	0.3381	0.4748	0.5271	0.4597
27	CHERRY POINT to RENTON	WUTC	0.3751	0.3751	0.4030	0.5344	0.5877	0.5175
28	FERNDALE to RENTON	Fungible	0.3308	0.3308	0.3447	0.5077	0.5627	0.4426
29	FERNDALE to RENTON	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681	0.5002
30	ANACORTES to SEA-TAC	Fungible	0.2931	0.2931	0.3149	0.4176	0.4582	0.4043
31	ANACORTES to SEA-TAC	Non-Fungible	0.3348	0.3348	0.3597	0.4770	0.5246	0.4619
32	CHERRY POINT to SEA-TAC	WUTC	-	-	-	-	-	0.2568
33	CHERRY POINT to SEA-TAC	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681	0.5002
34	CHERRY POINT to SEA-TAC	WUTC	0.4041	0.4041	0.4342	0.5757	0.6331	0.5340
35	FERNDALE to SEA-TAC	Fungible	0.3302	0.3302	0.3426	0.4990	0.5488	0.4832
36	FERNDALE to SEA-TAC	Non-Fungible	0.3917	0.3917	0.4209	0.5591	0.6137	0.5404
37	ANACORTES to SEATTLE	WUTC	0.2882	0.2882	0.3075	0.4077	0.4481	0.3947
38	ANACORTES to SEATTLE	Non-Fungible	0.3277	0.3277	0.3521	0.4669	0.5193	0.4471
39	CHERRY POINT to SEATTLE	WUTC	-	-	-	-	-	0.3045
40	CHERRY POINT to SEATTLE	Non-Fungible	0.3557	0.3557	0.3822	0.5068	0.5573	0.4907
41	FERNDALE to SEATTLE	Fungible	0.3972	0.3972	0.4268	0.5659	0.6223	0.5479
42	FERNDALE to SEATTLE	Non-Fungible	0.4404	0.4404	0.4732	0.6275	0.6901	0.6076
43	FERNDALE to SEATTLE	WUTC	0.3845	0.3845	0.4134	0.5482	0.6079	0.5709
44	ANACORTES to SPANAWAY	Fungible	0.3292	0.3292	0.3537	0.4690	0.5158	0.4542
45	ANACORTES to SPANAWAY	Non-Fungible	0.3709	0.3709	0.3985	0.5284	0.5811	0.5117
46	CHERRY POINT to SPANAWAY	WUTC	-	-	-	-	-	0.3065
47	CHERRY POINT to SPANAWAY	Non-Fungible	0.3986	0.3986	0.4283	0.5679	0.6245	0.5499
48	FERNDALE to SPANAWAY	Fungible	0.4404	0.4404	0.4732	0.6275	0.6901	0.6076
49	FERNDALE to SPANAWAY	Non-Fungible	0.3861	0.3861	0.4148	0.5500	0.6048	0.5325
50	FERNDALE to SPANAWAY	WUTC	0.4279	0.4279	0.4597	0.6096	0.6704	0.5903
51	ANACORTES to TACOMA	Fungible	0.3208	0.3208	0.3447	0.4571	0.5027	0.4426
52	ANACORTES to TACOMA	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5681	0.5002
53	CHERRY POINT to TACOMA	WUTC	-	-	-	-	-	0.2949
54	CHERRY POINT to TACOMA	Non-Fungible	0.3903	0.3903	0.4193	0.5560	0.6114	0.5326
55	FERNDALE to TACOMA	Fungible	0.4320	0.4320	0.4622	0.6153	0.6769	0.5960
56	FERNDALE to TACOMA	Non-Fungible	0.4758	0.4758	0.5077	0.6956	0.7572	0.6745
57	ANACORTES to OLYMPIA	Fungible	0.4195	0.4195	0.4448	0.5898	0.6486	0.5711
58	ANACORTES to OLYMPIA	Non-Fungible	0.4640	0.4640	0.4896	0.6492	0.7139	0.6286
59	CHERRY POINT to OLYMPIA	WUTC	-	-	-	-	-	0.4535
60	CHERRY POINT to OLYMPIA	Non-Fungible	0.4834	0.4834	0.5194	0.6887	0.7574	0.6669
61	FERNDALE to OLYMPIA	Fungible	0.5250	0.5250	0.5641	0.7480	0.8226	0.7243
62	FERNDALE to OLYMPIA	Non-Fungible	0.4708	0.4708	0.5058	0.6707	0.7376	0.6495
63	CHERRY POINT to OLYMPIA	WUTC	0.5126	0.5126	0.5507	0.7302	0.8030	0.7070

78 FERNDALE to VANCOUVER Non-Fungible WUTC Schedule 1 Ln 188 0.7085 0.7085 0.7612 1.0093 1.1099 0.9773

Line No.	Description	Source	2004	2005	2006	2007	2008	2009
79	ANACORTES to LINNTON	Fungible FERC Ln (3 * 4)						0.6796
80	ANACORTES to LINNTON	Non-Fungible FERC Ln (3 * 5)						0.7248
81								0.5698
82								0.6154
83	CHERRY POINT to LINNTON	Fungible PHRC Ln (3 * 8)						0.7580
84	CHERRY POINT to LINNTON	Non-Fungible PHRC Ln (3 * 9)						0.8036
85	FERNDALE to LINNTON	Fungible PHRC Ln (3 * 10)						0.7456
86	FERNDALE to LINNTON	Non-Fungible PHRC Ln (3 * 11)						0.7910
87	ANACORTES to PORTLAND	Fungible FERC Ln (3 * 12)						0.6796
88	ANACORTES to PORTLAND	Non-Fungible FERC Ln (3 * 13)						0.7248
89								0.5698
90								0.6154
91	CHERRY POINT to PORTLAND	Fungible PHRC Ln (3 * 16)						0.7580
92	CHERRY POINT to PORTLAND	Non-Fungible PHRC Ln (3 * 17)						0.8036
93	FERNDALE to PORTLAND	Fungible FERC Ln (3 * 18)						0.7456
94	FERNDALE to PORTLAND	Non-Fungible FERC Ln (3 * 19)						0.7910
95	ANACORTES to BAYVIEW	N/A WUTC Ln (3 * 20)						0.1161
96	CHERRY POINT to BAYVIEW	N/A WUTC Ln (3 * 21)						0.1182
97	FERNDALE to BAYVIEW	N/A WUTC Ln (3 * 22)						0.1748
98	ANACORTES to RENTON	Fungible WUTC Ln (3 * 23)						0.3258
99	ANACORTES to RENTON	Non-Fungible WUTC Ln (3 * 24)						0.1672
100								0.2119
101	CHERRY POINT to RENTON	Fungible WUTC Ln (3 * 27)						0.3554
102	CHERRY POINT to RENTON	Non-Fungible WUTC Ln (3 * 28)						0.4001
103	FERNDALE to RENTON	Fungible WUTC Ln (3 * 29)						0.7422
104	FERNDALE to RENTON	Non-Fungible WUTC Ln (3 * 30)						0.3867
105	ANACORTES to SEA-TAC	Fungible WUTC Ln (3 * 31)						0.3126
106	ANACORTES to SEA-TAC	Non-Fungible WUTC Ln (3 * 32)						0.3571
107								0.1985
108								0.2428
109	CHERRY POINT to SEA-TAC	Fungible WUTC Ln (3 * 35)						0.3794
110	CHERRY POINT to SEA-TAC	Non-Fungible WUTC Ln (3 * 36)						0.4236
111	FERNDALE to SEA-TAC	Fungible WUTC Ln (3 * 37)						0.3794
112	FERNDALE to SEA-TAC	Non-Fungible WUTC Ln (3 * 38)						0.4178
113	ANACORTES to SEA-TAC	Fungible WUTC Ln (3 * 39)						0.3051
114	ANACORTES to SEA-TAC	Non-Fungible WUTC Ln (3 * 40)						0.3495
115								0.1912
116								0.2354
117	CHERRY POINT to SEATTLE	Fungible WUTC Ln (3 * 43)						0.3794
118	CHERRY POINT to SEATTLE	Non-Fungible WUTC Ln (3 * 44)						0.4236
119	FERNDALE to SEATTLE	Fungible WUTC Ln (3 * 45)						0.3659
120	FERNDALE to SEATTLE	Non-Fungible WUTC Ln (3 * 46)						0.4104
121	ANACORTES to SPANAWAY	Fungible WUTC Ln (3 * 47)						0.3511
122	ANACORTES to SPANAWAY	Non-Fungible WUTC Ln (3 * 48)						0.3956
123								0.2370
124								0.2816
125	CHERRY POINT to SPANAWAY	Fungible WUTC Ln (3 * 51)						0.4231
126	CHERRY POINT to SPANAWAY	Non-Fungible WUTC Ln (3 * 52)						0.4697
127	FERNDALE to SPANAWAY	Fungible WUTC Ln (3 * 53)						0.4117
128	FERNDALE to SPANAWAY	Non-Fungible WUTC Ln (3 * 54)						0.4564
129	ANACORTES to TACOMA	Fungible WUTC Ln (3 * 55)						0.3422
130	ANACORTES to TACOMA	Non-Fungible WUTC Ln (3 * 56)						0.3867
131								0.2760
132								0.3170
133	CHERRY POINT to TACOMA	Fungible WUTC Ln (3 * 59)						0.4169
134	CHERRY POINT to TACOMA	Non-Fungible WUTC Ln (3 * 60)						0.4608
135	FERNDALE to TACOMA	Fungible WUTC Ln (3 * 61)						0.4090
136	FERNDALE to TACOMA	Non-Fungible WUTC Ln (3 * 62)						0.4474
137	ANACORTES to OLYMPIA	Fungible WUTC Ln (3 * 63)						0.4415
138								

Line No.	Description	Source	2004	2005	2006	2007	2008
1	Throughput Adjuster - Threshold	Schedule 1, Ln 5	2.00%	2.00%	2.00%	2.00%	2.00%
2	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1	Schedule 1, Ln 99	106,301	105,837	104,387	104,114	104,114
3	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2	Schedule 1, Ln 100	103,472	103,521	106,032	103,987	103,887
4	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3	Schedule 1, Ln 101	106,266	103,353	106,063	103,530	103,530
5	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4	Schedule 1, Ln 102	103,961	104,053	104,385	104,230	104,230
6	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior Quarter	1/		1,802	2	(116)	(116)
7	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 2	2/		1,466	1,147	(843)	(843)
8	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 3	3/	305	(700)	1,180	(700)	(700)
9	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 4	4/	0	0	0	0	0
10	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 1	5/		1.73%	0.00%	-0.11%	-0.11%
11	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 2	6/		1.41%	1.09%	-0.33%	-0.33%
12	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 3	7/	0.29%	-0.67%	1.13%	-0.67%	-0.67%
13	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 4	8/	0.00%	0.00%	0.00%	0.00%	0.00%
14	Rate Adjustment Factor - Quarter 1	9/	100.00%	100.00%	100.00%	100.00%	100.00%
15	Rate Adjustment Factor - Quarter 2	10/	100.00%	100.00%	100.00%	100.00%	100.00%
16	Rate Adjustment Factor - Quarter 3	11/	100.00%	100.00%	100.00%	100.00%	100.00%

Line No	Description	Source	2004	2005	2006	2007	2008
Tariff Rates (5) (B) - Quarter 1							
17	ANACORTES to LINNONT	Schedule 15 Ln 79	0.0000	0.0000	0.0000	0.0000	0.0000
18	ANACORTES to LINNONT	Schedule 15 Ln 80	0.0000	0.0000	0.0000	0.0000	0.0000
19	BAYVIEW to LINNONT	Schedule 15 Ln 81	0.0000	0.0000	0.0000	0.0000	0.0000
20	BAYVIEW to LINNONT	Schedule 15 Ln 82	0.0000	0.0000	0.0000	0.0000	0.0000
21	CERRY POINT to LINNONT	Schedule 15 Ln 83	0.0000	0.0000	0.0000	0.0000	0.0000
22	CERRY POINT to LINNONT	Schedule 15 Ln 84	0.0000	0.0000	0.0000	0.0000	0.0000
23	FERNDALE to LINNONT	Schedule 15 Ln 85	0.0000	0.0000	0.0000	0.0000	0.0000
24	FERNDALE to LINNONT	Schedule 15 Ln 86	0.0000	0.0000	0.0000	0.0000	0.0000
25	ANACORTES to PORTLAND	Schedule 15 Ln 87	0.0000	0.0000	0.0000	0.0000	0.0000
26	ANACORTES to PORTLAND	Schedule 15 Ln 88	0.0000	0.0000	0.0000	0.0000	0.0000
27	BAYVIEW to PORTLAND	Schedule 15 Ln 89	0.0000	0.0000	0.0000	0.0000	0.0000
28	BAYVIEW to PORTLAND	Schedule 15 Ln 90	0.0000	0.0000	0.0000	0.0000	0.0000
29	CERRY POINT to PORTLAND	Schedule 15 Ln 91	0.0000	0.0000	0.0000	0.0000	0.0000
30	CERRY POINT to PORTLAND	Schedule 15 Ln 92	0.0000	0.0000	0.0000	0.0000	0.0000
31	FERNDALE to PORTLAND	Schedule 15 Ln 93	0.0000	0.0000	0.0000	0.0000	0.0000
32	FERNDALE to PORTLAND	Schedule 15 Ln 94	0.0000	0.0000	0.0000	0.0000	0.0000
33	ANACORTES to BAYVIEW	Schedule 15 Ln 95	0.0000	0.0000	0.0000	0.0000	0.0000
34	ANACORTES to BAYVIEW	Schedule 15 Ln 96	0.0000	0.0000	0.0000	0.0000	0.0000
35	FERNDALE to BAYVIEW	Schedule 15 Ln 97	0.0000	0.0000	0.0000	0.0000	0.0000
36	FERNDALE to RENTON	Schedule 15 Ln 98	0.0000	0.0000	0.0000	0.0000	0.0000
37	ANACORTES to RENTON	Schedule 15 Ln 99	0.0000	0.0000	0.0000	0.0000	0.0000
38	ANACORTES to RENTON	Schedule 15 Ln 100	0.0000	0.0000	0.0000	0.0000	0.0000
39	ANACORTES to RENTON	Schedule 15 Ln 101	0.0000	0.0000	0.0000	0.0000	0.0000
40	CERRY POINT to RENTON	Schedule 15 Ln 102	0.0000	0.0000	0.0000	0.0000	0.0000
41	CERRY POINT to RENTON	Schedule 15 Ln 103	0.0000	0.0000	0.0000	0.0000	0.0000
42	FERNDALE to RENTON	Schedule 15 Ln 104	0.0000	0.0000	0.0000	0.0000	0.0000
43	FERNDALE to RENTON	Schedule 15 Ln 105	0.0000	0.0000	0.0000	0.0000	0.0000
44	ANACORTES to SEATAC	Schedule 15 Ln 106	0.0000	0.0000	0.0000	0.0000	0.0000
45	ANACORTES to SEATAC	Schedule 15 Ln 107	0.0000	0.0000	0.0000	0.0000	0.0000
46	BAYVIEW to SEATAC	Schedule 15 Ln 108	0.0000	0.0000	0.0000	0.0000	0.0000
47	BAYVIEW to SEATAC	Schedule 15 Ln 109	0.0000	0.0000	0.0000	0.0000	0.0000
48	CERRY POINT to SEATAC	Schedule 15 Ln 110	0.0000	0.0000	0.0000	0.0000	0.0000
49	CERRY POINT to SEATAC	Schedule 15 Ln 111	0.0000	0.0000	0.0000	0.0000	0.0000
50	FERNDALE to SEATAC	Schedule 15 Ln 112	0.0000	0.0000	0.0000	0.0000	0.0000
51	FERNDALE to SEATAC	Schedule 15 Ln 113	0.0000	0.0000	0.0000	0.0000	0.0000
52	ANACORTES to SEATTLE	Schedule 15 Ln 114	0.0000	0.0000	0.0000	0.0000	0.0000
53	ANACORTES to SEATTLE	Schedule 15 Ln 115	0.0000	0.0000	0.0000	0.0000	0.0000
54	ANACORTES to SEATTLE	Schedule 15 Ln 116	0.0000	0.0000	0.0000	0.0000	0.0000
55	CERRY POINT to SEATTLE	Schedule 15 Ln 117	0.0000	0.0000	0.0000	0.0000	0.0000
56	CERRY POINT to SEATTLE	Schedule 15 Ln 118	0.0000	0.0000	0.0000	0.0000	0.0000
57	CERRY POINT to SEATTLE	Schedule 15 Ln 119	0.0000	0.0000	0.0000	0.0000	0.0000
58	FERNDALE to SEATTLE	Schedule 15 Ln 120	0.0000	0.0000	0.0000	0.0000	0.0000
59	FERNDALE to SEATTLE	Schedule 15 Ln 121	0.0000	0.0000	0.0000	0.0000	0.0000
60	ANACORTES to SPANAWAY	Schedule 15 Ln 122	0.0000	0.0000	0.0000	0.0000	0.0000
61	ANACORTES to SPANAWAY	Schedule 15 Ln 123	0.0000	0.0000	0.0000	0.0000	0.0000
62	ANACORTES to SPANAWAY	Schedule 15 Ln 124	0.0000	0.0000	0.0000	0.0000	0.0000
63	CERRY POINT to SPANAWAY	Schedule 15 Ln 125	0.0000	0.0000	0.0000	0.0000	0.0000
64	CERRY POINT to SPANAWAY	Schedule 15 Ln 126	0.0000	0.0000	0.0000	0.0000	0.0000
65	FERNDALE to SPANAWAY	Schedule 15 Ln 127	0.0000	0.0000	0.0000	0.0000	0.0000
66	FERNDALE to SPANAWAY	Schedule 15 Ln 128	0.0000	0.0000	0.0000	0.0000	0.0000
67	FERNDALE to SPANAWAY	Schedule 15 Ln 129	0.0000	0.0000	0.0000	0.0000	0.0000
68	ANACORTES to TACOMA	Schedule 15 Ln 130	0.0000	0.0000	0.0000	0.0000	0.0000
69	ANACORTES to TACOMA	Schedule 15 Ln 131	0.0000	0.0000	0.0000	0.0000	0.0000
70	ANACORTES to TACOMA	Schedule 15 Ln 132	0.0000	0.0000	0.0000	0.0000	0.0000
71	CERRY POINT to TACOMA	Schedule 15 Ln 133	0.0000	0.0000	0.0000	0.0000	0.0000
72	CERRY POINT to TACOMA	Schedule 15 Ln 134	0.0000	0.0000	0.0000	0.0000	0.0000
73	CERRY POINT to TACOMA	Schedule 15 Ln 135	0.0000	0.0000	0.0000	0.0000	0.0000
74	FERNDALE to TACOMA	Schedule 15 Ln 136	0.0000	0.0000	0.0000	0.0000	0.0000
75	FERNDALE to TACOMA	Schedule 15 Ln 137	0.0000	0.0000	0.0000	0.0000	0.0000
76	ANACORTES to OLYMPIA	Schedule 15 Ln 138	0.0000	0.0000	0.0000	0.0000	0.0000
77	ANACORTES to OLYMPIA	Schedule 15 Ln 139	0.0000	0.0000	0.0000	0.0000	0.0000
78	ANACORTES to OLYMPIA	Schedule 15 Ln 140	0.0000	0.0000	0.0000	0.0000	0.0000
79	CERRY POINT to OLYMPIA	Schedule 15 Ln 141	0.0000	0.0000	0.0000	0.0000	0.0000
80	CERRY POINT to OLYMPIA	Schedule 15 Ln 142	0.0000	0.0000	0.0000	0.0000	0.0000
81	CERRY POINT to OLYMPIA	Schedule 15 Ln 143	0.0000	0.0000	0.0000	0.0000	0.0000
82	FERNDALE to OLYMPIA	Schedule 15 Ln 144	0.0000	0.0000	0.0000	0.0000	0.0000
83	FERNDALE to OLYMPIA	Schedule 15 Ln 145	0.0000	0.0000	0.0000	0.0000	0.0000
84	ANACORTES to VANCOUVER	Schedule 15 Ln 146	0.0000	0.0000	0.0000	0.0000	0.0000
85	ANACORTES to VANCOUVER	Schedule 15 Ln 147	0.0000	0.0000	0.0000	0.0000	0.0000
86	ANACORTES to VANCOUVER	Schedule 15 Ln 148	0.0000	0.0000	0.0000	0.0000	0.0000
87	CERRY POINT to VANCOUVER	Schedule 15 Ln 149	0.0000	0.0000	0.0000	0.0000	0.0000
88	CERRY POINT to VANCOUVER	Schedule 15 Ln 150	0.0000	0.0000	0.0000	0.0000	0.0000
89	CERRY POINT to VANCOUVER	Schedule 15 Ln 151	0.0000	0.0000	0.0000	0.0000	0.0000
90	FERNDALE to VANCOUVER	Schedule 15 Ln 152	0.0000	0.0000	0.0000	0.0000	0.0000
91	FERNDALE to VANCOUVER	Schedule 15 Ln 153	0.0000	0.0000	0.0000	0.0000	0.0000

Line No.	Description	Source	2004	2005	2006	2007	2008
Tariff Rates (S/B) - Quarter 2							
92	ANACORTES to LINNONT	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
93	ANACORTES to LINNONT	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
94	BAYVIEW to LINNONT	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
95	BAYVIEW to LINNONT	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
96	CHERRY POINT to LINNONT	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
97	CHERRY POINT to LINNONT	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
98	FERNDALE to LINNONT	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
99	FERNDALE to LINNONT	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
100	ANACORTES to PORTLAND	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
101	ANACORTES to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
102	BAYVIEW to PORTLAND	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
103	BAYVIEW to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
104	CHERRY POINT to PORTLAND	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
105	CHERRY POINT to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
106	FERNDALE to PORTLAND	PERC	0.0000	0.0000	0.0000	0.0000	0.0000
107	FERNDALE to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
108	ANACORTES to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
109	CHERRY POINT to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
110	FERNDALE to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
111	ANACORTES to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
112	ANACORTES to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
113	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
114	CHERRY POINT to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
115	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
116	CHERRY POINT to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
117	FERNDALE to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
118	FERNDALE to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
119	ANACORTES to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
120	ANACORTES to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
121	BAYVIEW to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
122	BAYVIEW to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
123	CHERRY POINT to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
124	CHERRY POINT to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
125	FERNDALE to SEATAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
126	FERNDALE to SEATAC	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
127	ANACORTES to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
128	ANACORTES to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
129	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
130	CHERRY POINT to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
131	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
132	CHERRY POINT to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
133	FERNDALE to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
134	FERNDALE to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
135	ANACORTES to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
136	ANACORTES to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
137	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
138	CHERRY POINT to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
139	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
140	CHERRY POINT to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
141	FERNDALE to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
142	FERNDALE to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
143	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
144	ANACORTES to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
145	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
146	CHERRY POINT to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
147	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
148	CHERRY POINT to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
149	FERNDALE to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
150	FERNDALE to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
151	ANACORTES to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
152	ANACORTES to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
153	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
154	CHERRY POINT to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
155	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
156	CHERRY POINT to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
157	FERNDALE to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
158	FERNDALE to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
159	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
160	ANACORTES to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
161	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
162	CHERRY POINT to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
163	FERNDALE to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
164	FERNDALE to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
165	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
166	ANACORTES to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000

Line No.	Description	Source	2004	2005	2006	2007	2008
Tariff Rates (S/B/L) - OMA/CLC.3							
167	ANACORTES to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
168	ANACORTES to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
169	BAYVIEW to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
170	BAYVIEW to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
171	CHERRY POINT to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
172	CHERRY POINT to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
173	CHERRY POINT to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
174	FERDALE to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
175	ANACORTES to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
176	CHERRY POINT to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
177	BAYVIEW to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
178	BAYVIEW to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
179	CHERRY POINT to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
180	CHERRY POINT to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
181	FERDALE to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
182	FERDALE to PORTLAND	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
183	ANACORTES to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
184	CHERRY POINT to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
185	FERDALE to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
186	ANACORTES to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
187	ANACORTES to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
188	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
189	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
190	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
191	FERDALE to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
192	FERDALE to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
193	ANACORTES to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
194	ANACORTES to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
195	ANACORTES to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
196	BAYVIEW to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
197	BAYVIEW to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
198	CHERRY POINT to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
199	CHERRY POINT to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
200	FERDALE to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
201	FERDALE to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
202	ANACORTES to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
203	ANACORTES to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
204	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
205	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
206	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
207	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
208	FERDALE to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
209	FERDALE to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
210	ANACORTES to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
211	ANACORTES to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
212	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
213	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
214	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
215	FERDALE to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
216	FERDALE to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
217	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
218	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
219	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
220	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
221	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
222	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
223	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
224	FERDALE to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
225	FERDALE to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
226	ANACORTES to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
227	ANACORTES to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
228	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
229	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
230	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
231	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
232	FERDALE to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
233	FERDALE to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
234	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
235	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
236	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
237	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
238	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
239	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
240	FERDALE to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
241	FERDALE to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000

Line No	Description	Source	2004	2005	2006	2007	2008
Tariff Rates (SMBL)-Quarter 4							
242	ANACORTES to LINNTON	FERC	0.0000	0.0000	0.0000	0.0000	0.0000
243	ANACORTES to LINNTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
244	BAYVIEW to LINNTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
245	BAYVIEW to LINNTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
244	CHERRY POINT to LINNTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
245	CHERRY POINT to LINNTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
246	FERNDALE to LINNTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
247	FERNDALE to LINNTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
248	ANACORTES to PORTLAND	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
249	ANACORTES to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
250	BAYVIEW to PORTLAND	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
251	BAYVIEW to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
252	CHERRY POINT to PORTLAND	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
253	CHERRY POINT to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
254	FERNDALE to PORTLAND	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
255	FERNDALE to PORTLAND	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
256	ANACORTES to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
257	CHERRY POINT to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
258	FERNDALE to BAYVIEW	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
259	ANACORTES to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
260	ANACORTES to RENTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
261	ANACORTES to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
262	CHERRY POINT to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
263	CHERRY POINT to RENTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
264	CHERRY POINT to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
265	FERNDALE to RENTON	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
266	FERNDALE to RENTON	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
267	FERNDALE to RENTON	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
268	ANACORTES to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
269	ANACORTES to SEA-TAC	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
270	BAYVIEW to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
271	BAYVIEW to SEA-TAC	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
272	CHERRY POINT to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
273	CHERRY POINT to SEA-TAC	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
274	FERNDALE to SEA-TAC	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
275	FERNDALE to SEA-TAC	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
276	ANACORTES to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
277	ANACORTES to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
278	CHERRY POINT to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
279	CHERRY POINT to SEATTLE	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
280	CHERRY POINT to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
281	FERNDALE to SEATTLE	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
282	FERNDALE to SEATTLE	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
283	FERNDALE to SEATTLE	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
284	ANACORTES to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
285	ANACORTES to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
286	CHERRY POINT to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
287	CHERRY POINT to SPANAWAY	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
288	CHERRY POINT to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
289	FERNDALE to SPANAWAY	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
290	FERNDALE to SPANAWAY	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
291	FERNDALE to SPANAWAY	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
292	ANACORTES to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
293	ANACORTES to TACOMA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
294	ANACORTES to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
295	CHERRY POINT to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
296	CHERRY POINT to TACOMA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
297	CHERRY POINT to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
298	FERNDALE to TACOMA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
299	FERNDALE to TACOMA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
300	FERNDALE to TACOMA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
301	ANACORTES to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
302	ANACORTES to OLYMPIA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
303	ANACORTES to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
304	CHERRY POINT to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
305	CHERRY POINT to OLYMPIA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
306	CHERRY POINT to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
307	FERNDALE to OLYMPIA	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
308	FERNDALE to OLYMPIA	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
309	FERNDALE to OLYMPIA	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
310	ANACORTES to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
311	ANACORTES to VANCOUVER	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
312	ANACORTES to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
313	CHERRY POINT to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
314	CHERRY POINT to VANCOUVER	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
315	CHERRY POINT to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
316	FERNDALE to VANCOUVER	WUTC	0.0000	0.0000	0.0000	0.0000	0.0000
317	FERNDALE to VANCOUVER	Fungible	0.0000	0.0000	0.0000	0.0000	0.0000
318	FERNDALE to VANCOUVER	Non-Fungible	0.0000	0.0000	0.0000	0.0000	0.0000

1/ Based on Settlement Agreement Section 1.3, Ln. (2 - Schedule 1, Ln. 98)

Olympic Pipe Line Company
Throughput Adjuster - Tariff Rates

Exhibit No. 1.4(a)
Schedule 16

- 2/ Based on Settlement Agreement Section 1.3: Ln (3 - 2) or Ln 3 - Schedule 1, Ln 98
- 3/ Based on Settlement Agreement Section 1.3: Ln (4 - 2) or Ln (4 - 3) or Ln 4 - Schedule 1, Ln 98
- 4/ Based on Settlement Agreement Section 1.3: Ln (5 - 2) or Ln (5 - 3) or Ln 5 - Schedule 1, Ln 98
- 5/ Based on Settlement Agreement Section 1.3: Ln (6 - 2) or Ln (6 - 3) or Ln 6 - Schedule 1, Ln 98
- 6/ Based on Settlement Agreement Section 1.3: Ln (7 - 2) or Ln 7 - Schedule 1, Ln 98
- 7/ Based on Settlement Agreement Section 1.3: Ln (8 - 3) or Ln (8 - 2) or Ln 8 - Schedule 1, Ln 98
- 8/ Based on Settlement Agreement Section 1.3: Ln (9 - 2) or Ln (9 - 3) or Ln (9 - 4) or Ln 9 - Schedule 1, Ln 98
- 10/ Based on Settlement Agreement Section 1.3: If Ln 10 > or = Ln 1, then Ln (10 - 10) Otherwise 100%
- 11/ Based on Settlement Agreement Section 1.3: If Ln 11 > or = Ln 1, then Ln (10 - 11) Otherwise 100%
- 12/ Based on Settlement Agreement Section 1.3: If Ln 12 > or = Ln 1, then Ln (10 - 12) Otherwise 100%

Olympic Pipe Line Company

Workpapers

Index

Workpapers

Workpaper Descriptions

Workpaper 1	Summary of Carrier Property Activity, Depreciation Expense and Working Capital - 2007
Workpaper 2	Summary of Monthly CWIP - 2007
Workpaper 3	Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
Workpaper 4	Summary of Tariff Year Data: Transitions Costs - 2007
Workpaper 5	Operating Expenses - 2007
Workpaper 6	Project Expenses - 2007
Workpaper 7	Revenues

Olympic Pipe Line Company
 Summary of Carrier Property Activity, Depreciation Expense and Working Capital - 2007
 \$ 000's

Data Item	Source	Year 2004	Year 2005	Year 2006	Year 2007	Year 2008
A. Carrier Property Form 6 Pages 212 - 213						
<u>Annual Activities</u>						
1 Land Additions	Company Records 1/	\$0	\$15	\$0	\$0	\$0
2 Land Retirements	Company Records 1/	\$0	\$0	\$0	\$0	\$0
3 Land Adjustments and Transfers	Company Records 1/	\$0	\$0	\$0	\$0	\$0
4 Total Carrier Property Additions	Company Records 1/2/	\$19,126	\$25,801	\$8,771	\$7,376	\$0
5 Total Carrier Property Retirements	Company Records 1/2/	\$0	(\$6,550)	(\$339)	(\$4)	\$0
6 Total Carrier Property Adjustments and Transfers	Company Records 1/	(\$1,166)	\$0	\$263	\$0	\$0
B. Depreciation of Carrier Property Form 6 Pages 216 - 217						
<u>Annual Activities</u>						
7 Total Carrier Depreciation Expense	Company Records 1/	\$3,988	\$4,240	\$4,552	\$4,856	\$4,856
8 Total Carrier Depreciation Retirements	Company Records 1/	(\$1,166)	(\$6,550)	(\$339)	(\$4)	\$0
9 Total Carrier Depreciation Adjustments	Company Records 1/	\$0	\$0	\$0	\$2	\$0
C. Working Capital EOY Balances Form 6 Pages 110 - 113						
10 Oil Inventories	Company Records 1/	\$346	\$537	\$730	\$1,001	\$1,001
11 Materials & Supplies	Company Records 1/	\$0	\$0	\$0	\$0	\$0
12 Prepayments	Company Records 1/	\$1,895	\$2,321	\$2,755	\$1,682	\$1,682

1/ Data based on FERC Form 6

2/ No additions or retirements are assumed for the current year

Olympic Pipe Line Company
 Summary of Monthly CWIP - 2007
 \$ 000's

Worksheet 2

No.	Description	Source	2004	2005	2006	2007
	Monthly Inputs					
	Monthly Change in CWIP (Excluding Capitalized Interest)					
1	January	Company Records	(\$66)	(\$8)	\$201	\$15
2	February	Company Records	\$543	\$139	\$201	(\$85)
3	March	Company Records	\$2,623	\$885	\$1,097	\$759
4	April	Company Records	\$152	(\$233)	\$179	\$390
5	May	Company Records	(\$774)	\$1,232	\$1,258	\$455
6	June	Company Records	\$3,216	\$2,753	\$984	\$600
7	July	Company Records	\$26	\$347	\$516	\$993
8	August	Company Records	\$1,839	\$1,849	\$927	(\$273)
9	September	Company Records	\$4,002	\$2,907	\$1,990	\$678
10	October	Company Records	\$2,138	\$544	\$183	(\$170)
11	November	Company Records	(\$1,999)	\$1,087	\$117	\$401
12	December	Company Records	(\$9,654)	(\$23,708)	(\$6,694)	(\$4,068)

Olympic Pipe Line Company
 Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
 \$ 000's

Data Item	Source	2007
Operating Expenses by FERC Account		
Excluding Project Expenses, Transition Costs and Whatcom Creek		
<u>Operations</u>		
1 Salaries and Wages	0	\$5,044
2 Supplies and Expenses	0	\$694
3 Outside Services	0	(\$384)
4 Operating Fuel and Power	0	\$10,708
5 Oil Losses and Shortages	0	(\$0)
6 Rentals	0	\$223
7 Other Expenses	0	\$403
<u>General</u>		
8 Salaries and Wages	0	\$2,097
9 Supplies and Expenses	0	\$743
10 Outside Services	0	\$3,830
11 Rentals	0	\$765
12 Depreciation and Amortization	0	(\$0)
13 Depreciation Asset Retirement Obligations	0	\$0
14 Pensions and Benefits	0	\$1,986
15 Insurance	0	\$2,820
16 Casualty and Other Losses	0	(\$1)
17 Pipeline Taxes	0	\$2,721
18 Other Expenses	0	\$414
19 Total Operating Expenses		\$32,062

Olympic Pipe Line Company
 Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2007
 \$ 000's

Worksheet 3

Data Item	Source	2007
Project Expenses by FERC Account		
Excluding Transition Costs and Whatcom Creek		
<u>Operations</u>		
20 Salaries and Wages	Worksheet 6	\$0
21 Supplies and Expenses	Worksheet 6	\$151
22 Outside Services	Worksheet 6	\$11,679
23 Operating Fuel and Power	Worksheet 6	\$0
24 Oil Losses and Shortages	Worksheet 6	\$0
25 Rentals	Worksheet 6	\$28
26 Other Expenses	Worksheet 6	\$12
<u>General</u>		
27 Salaries and Wages	Worksheet 6	\$0
28 Supplies and Expenses	Worksheet 6	\$56
29 Outside Services	Worksheet 6	\$2,227
30 Rentals	Worksheet 6	\$0
31 Depreciation and Amortization	Worksheet 6	\$0
32 Pensions and Benefits	Worksheet 6	\$0
33 Insurance	Worksheet 6	\$0
34 Casualty and Other Losses	Worksheet 6	\$0
35 Pipeline Taxes	Worksheet 6	\$0
36 Other Expenses	Worksheet 6	\$0
37 Total Project Expenses	Worksheet 6	\$14,153

Page 2 of 2

Olympic Pipe Line Company
 Transition Costs
 \$ 000's

Worksheet 4

Data Item	Source	2003	2004	2005	2006	2007
1 Transition Cost - Rate Litigation	Company Records	\$2,126	\$21	\$0	\$0	\$0
2 Transition Cost - Bankruptcy	Company Records	\$1,725	\$1,871	\$116	\$0	\$0

Excluding Project Expenses, Transition Costs, Bankruptcy Costs and Whatcom Creek

Operating Expenses by FERC Account 610
 Excluding Transition Costs, Bankruptcy Costs and Whatcom Creek

	Ledger Balance - Jan 1 through Dec 31, 2006	# 1 Adjustment - Environmental Provision (non- cash)	# 2 Adjustment - Pension Funding (non-cash)	# 7 2006 Audit Adjustment reversal	# 4 2007 Audit Adjustments	# 5 Other	Total
Operations							
1 Salaries and Wages	4,950,682				99,699		5,044,381
2 Supplies and Expenses	693,612						693,612
3 Outside Services	497,754	(1,071,000)		188,984			(384,262)
4 Operating Fuel and Power	10,614,947				93,726		10,702,773
5 Oil Losses and Shortages	(271,636)						(271,636)
6 Rentals	223,109					373,638	596,747
7 Other Expenses	245,313				157,757		403,070
General							
8 Salaries and Wages	2,096,789						2,096,789
9 Supplies and Expenses	742,848						742,848
10 Outside Services	3,830,095						3,830,095
11 Rentals	765,474						765,474
12 Depreciation and Amortization	4,858,919					(4,858,919)	0
13 Depreciation Asset Retirement Obligations	0						0
14 Pensions and Benefits	1,986,186		(164,771)		164,771		1,986,186
15 Insurance	2,819,650						2,819,650
16 Casualty and Other Losses	(1,130)						(1,130)
17 Pipeline Taxes	2,720,720						2,720,720
18 Other Expenses	413,812						413,812
19 Asset Retirement Obligation Accretion Expense	0						0
20 Gain / Loss Asset Retirement Obligations	0						0
21 Interest Expense	0						0
22 Income Taxes	0						0
23 Total Operating Expenses	\$ 37,184,420	(1,071,000)	(164,771)	188,984	509,963	(4,558,341)	\$ 32,082,335

**Project Expenses by FERC Account 610
 Excluding Transition Costs, Bankruptcy Costs and Whatcom Creek**

	2007	Adjustment 1 Bellingham (Whatcom Creek) Remediation	Adjustment 2 Olympic Growth	Adjustment 3 2006 Audit Adjustments (reversal)	Adjustment 4 2007 Audit Adjustments	2007 Adjusted
Operations						
1 Salaries and Wages	\$0					\$0
2 Supplies and Expenses	\$151,352					\$151,352
3 Outside Services	\$11,115,314					\$11,678,592
4 Operating Fuel and Power	\$0	(\$206,385)	(\$416,601)	\$15,856	\$1,170,408	\$0
5 Oil Losses and Shortages	\$0					\$0
6 Rentals	\$27,865					\$27,865
7 Other Expenses	\$12,016					\$12,016
General						
8 Salaries and Wages	\$0					\$0
9 Supplies and Expenses	\$55,676					\$55,676
10 Outside Services	\$2,273,428					\$2,277,417
11 Rentals	\$376		(\$46,011)			\$376
12 Depreciation and Amortization	\$0					\$0
13 Pensions and Benefits	\$0					\$0
14 Insurance	\$0					\$0
15 Casualty and Other Losses	\$0					\$0
16 Pipeline Taxes	\$0					\$0
17 Other Expenses	\$85					\$85
Total	\$13,636,111	(\$206,385)	(\$462,612)	\$15,856	\$1,170,408	\$14,153,378

Olympic Pipe Line Company
Revenues

Worksheet 7

Data Item	FERC Account	2007
Revenues	600	
1 Gathering Revenues	200	\$0
2 Trunk Revenues	210	\$76,761
3 Delivery Revenues	220	\$0
4 Allowance of Oil Revenue	230	\$0
5 Storage and Demurrage Revenue	240	\$0
6 Rental Revenue	250	\$0
7 Incidental Revenue	260	\$3,609
8 Total		\$80,369

Exhibit 3.4(c)

Bayview Terminal Annual Carrier Property Activity

Sheet 1A

Line	Property Acct	Description	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
1	151	Land	\$91,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	152	Right of Way	\$55,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	153	Line Pipe	\$594,027	\$1,235	\$0	\$37,639	\$0	(\$445,690)	\$0	\$0	\$0	\$0
4	154	Line Pipe Fittings	\$94,197	\$0	\$0	\$75,278	\$0	(\$274,112)	(\$91,000)	\$0	\$0	\$0
5	155	Pipeline Construction	\$6,403,702	\$359,906	\$231,634	\$263,473	\$23,497	(\$187,179)	\$0	\$0	\$0	\$0
6	156	Buildings	\$2,746,633	\$0	\$0	\$0	\$0	\$164,764	\$0	\$0	\$0	\$0
7	158	Pumping Equipment	\$679,362	\$75,938	\$51,316	\$0	\$0	\$266,634	\$0	\$0	\$0	\$0
8	160	Other Station Equipment	\$2,642,170	\$98,048	\$258,823	\$0	\$94,727	\$1,904,139	\$8,167	\$604,336	\$0	\$0
9	161	Oil Tanks	\$4,382,363	\$1	\$87,232	\$0	\$0	\$242,231	\$0	\$0	\$0	\$0
10	163	Communication Systems	\$24,628	\$0	\$9,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	164	Office Furniture & Equipment	\$0	\$0	\$24,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	165	Vehicles & Other Work Equipment	\$56,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Annual Activity Bayview Terminal	\$2,451,060	\$619,756	\$379,803	\$376,390	\$170,223	\$1,660,787	(\$82,833)	\$604,336	\$0	\$0
14		Current Balance	\$22,540,492	\$23,160,448	\$23,540,256	\$23,916,646	\$24,034,870	\$25,697,657	\$25,614,824	\$26,219,160	\$26,319,160	\$26,219,160

Bayview Terminal - Remaining Carrier Property

Sheet 1B

Line	Property Acct	Description	1998	2000	2001	2002	2003	2004	2005	2006	2007	2008
1	151	Land	\$4,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	152	Right of Way	\$2,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	153	Line Pipe	\$29,701	\$62	\$0	\$1,882	\$0	(\$22,284)	\$0	\$0	\$0	\$0
4	154	Line Pipe Fittings	\$110,657	\$4,710	\$0	\$3,764	\$0	(\$13,706)	(\$4,550)	\$0	\$0	\$0
5	155	Pipeline Construction	\$320,185	\$17,983	\$11,582	\$13,174	\$1,275	(\$9,859)	\$0	\$0	\$0	\$0
6	156	Buildings	\$2,746,633	\$1	\$0	\$0	\$0	\$164,764	\$0	\$0	\$0	\$0
7	158	Pumping Equipment	\$33,978	\$3,799	\$2,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	160	Other Station Equipment	\$132,109	\$4,902	\$0	\$0	\$4,736	\$13,332	\$0	\$30,217	\$0	\$0
9	161	Oil Tanks	\$229,118	\$0	\$4,362	\$0	\$0	\$95,207	\$408	\$0	\$0	\$0
10	163	Communication Systems	\$1,231	\$0	\$481	\$0	\$0	\$12,112	\$0	\$0	\$0	\$0
11	164	Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	165	Vehicles & Other Work Equipment	\$2,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Carrier Annual Activity Bayview Terminal	\$3,613,783	\$30,988	\$18,990	\$18,870	\$6,011	\$239,565	(\$4,142)	\$30,217	\$0	\$0
14		Current Balance	\$3,760,058	\$3,791,045	\$3,810,036	\$3,828,855	\$3,834,867	\$4,074,432	\$4,070,290	\$4,100,507	\$4,100,507	\$4,100,507

Bayview Terminal - Transfer to Non-Carrier Property

Sheet 1C

Line	Property Acct	Description	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
1	151	Land	\$86,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	152	Right of Way	\$32,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	153	Line Pipe	\$564,326	\$0	\$1,173	\$0	\$35,757	\$0	(\$423,405)	\$0	\$0	\$0	\$0
4	154	Line Pipe Fittings	\$2,102,474	\$89,488	\$0	\$71,514	\$0	\$0	(\$260,406)	\$0	\$0	\$0	\$0
5	155	Pipeline Construction	\$6,083,517	\$2,049,963	\$341,711	\$220,052	\$230,299	\$24,222	(\$187,320)	\$0	\$0	\$0	\$0
6	156	Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	158	Pumping Equipment	\$645,584	\$72,188	\$0	\$48,750	\$0	\$0	\$253,302	\$0	\$0	\$0	\$0
8	160	Other Station Equipment	\$2,510,062	\$93,145	\$245,884	\$0	\$0	\$89,990	\$1,808,932	\$7,758	\$574,119	\$0	\$0
9	161	Oil Tanks	\$4,353,245	\$1	\$0	\$82,870	\$0	\$0	\$230,120	\$0	\$0	\$0	\$0
10	163	Communication Systems	\$23,397	\$0	\$0	\$9,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	164	Office Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	165	Vehicles & Other Work Equipment	\$53,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		NonCarrier/Annual Activity Bayview Terminal	\$16,475,849	\$2,304,785	\$588,768	\$360,818	\$357,571	\$114,212	\$1,421,222	(\$78,692)	\$574,119	\$0	\$0
14		Current Balance	\$18,780,654	\$19,769,403	\$19,730,220	\$20,087,791	\$20,202,003	\$21,623,235	\$21,544,534	\$22,118,633	\$22,118,633	\$22,118,633	

Bayview Terminal Annual Depreciation																								
Line	Property Acct	Description	1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		2008	
			\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%
1	151	Land																						
2	152	Right of Way	(881)		(8943)		(8972)		(8966)		(8966)		(8966)		(8966)		(8966)		(8966)		(8966)		(8966)	
3	153	Line Pipe	(5842)		(10,998)		(89,950)		(10,119)		(10,119)		(10,759)		(415,562)		(3,183)		(3,183)		(3,183)		(3,183)	
4	154	Line Pipe Fittings	(5,781)		(46,667)		(47,751)		(47,300)		(47,911)		(47,809)		(225,737)		(4,589)		(4,589)		(4,589)		(4,589)	
5	155	Pipeline Construction	(9,339)		(147,797)		(154,968)		(160,176)		(168,333)		(154,624)		(3,234)		(152,777)		(1,782)		(1,782)		(1,782)	
6	156	Buildings	(84,234)		(850,107)		(850,813)		(850,813)		(850,813)		(850,813)		(850,813)		(850,813)		(850,813)		(850,813)		(850,813)	
7	157	Pumping Equipment	(1,529)		(19,323)		(20,258)		(21,254)		(21,785)		(21,785)		(20,817)		(20,385)		(20,385)		(20,385)		(20,385)	
8	160	Other Station Equipment	(89,359)		(113,885)		(125,236)		(127,459)		(127,459)		(127,459)		(127,459)		(127,459)		(127,459)		(127,459)		(127,459)	
9	161	Oil Tanks	(9,637)		(91,257)		(92,556)		(92,556)		(93,392)		(93,392)		(92,519)		(92,519)		(92,519)		(92,519)		(92,519)	
10	163	Communication Systems	(8,055)		(81,151)		(81,177)		(81,500)		(82,463)		(82,463)		(81,449)		(81,449)		(81,449)		(81,449)		(81,449)	
11	164	Office Furniture & Equipment	\$0		(3,358)		(1,377)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)	
12	165	Vehicles & Other Work Equipment	(8,225)		(4,205)		(4,823)		(5,695)		(5,695)		(5,695)		(5,695)		(5,695)		(5,695)		(5,695)		(5,695)	
13		Total Annual Activity Bayview Terminal	(37,230)		(491,419)		(522,197)		(516,269)		(534,077)		(594,808)		(556,711)		(542,538)		(561,201)		(563,295)		(563,295)	
14		Current Balance	(37,230)		(328,648)		(1,030,845)		(1,567,114)		(2,101,191)		(2,695,999)		(2,139,289)		(2,601,826)		(3,219,028)		(3,853,323)		(4,487,618)	

Bayview Terminal - Accumulated Depreciation Remaining Carrier Property																								
Line	Property Acct	Description	1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		2008	
			\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%
1	151	Land																						
2	152	Right of Way	(84)		(47)		(49)		(48)		(48)		(48)		(48)		(48)		(48)		(48)		(48)	
3	153	Line Pipe	(42)		(205)		(497)		(506)		(506)		(538)		(2,178)		(159)		(159)		(159)		(159)	
4	154	Line Pipe Fittings	(189)		(2,333)		(2,388)		(2,365)		(2,390)		(2,390)		(2,287)		(2,435)		(2,435)		(2,435)		(2,435)	
5	155	Pipeline Construction	(4,071)		(37,950)		(37,746)		(38,069)		(38,262)		(37,731)		(1,612)		(7,699)		(8,089)		(8,089)		(8,089)	
6	156	Buildings	(4,234)		(42,941)		(40,813)		(40,813)		(40,813)		(40,813)		(40,813)		(40,813)		(40,813)		(40,813)		(40,813)	
7	157	Pumping Equipment	(576)		(9,668)		(10,151)		(10,066)		(10,089)		(10,089)		(9,791)		(9,791)		(9,791)		(9,791)		(9,791)	
8	160	Other Station Equipment	(8,468)		(83,794)		(86,373)		(86,373)		(86,373)		(86,373)		(84,791)		(84,791)		(84,791)		(84,791)		(84,791)	
9	161	Oil Tanks	(382)		(3,733)		(4,733)		(4,628)		(4,628)		(4,628)		(4,628)		(4,628)		(4,628)		(4,628)		(4,628)	
10	163	Communication Systems	(10)		(58)		(59)		(57)		(57)		(57)		(57)		(57)		(57)		(57)		(57)	
11	164	Office Furniture & Equipment	\$0		(3,358)		(1,377)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)		(1,361)	
12	165	Vehicles & Other Work Equipment	(811)		(210)		(241)		(135)		(135)		(135)		(135)		(135)		(135)		(135)		(135)	
13		Carrier Annual Activity Bayview Terminal	(3,884)		(2,978)		(3,352)		(3,378)		(3,659)		(3,702)		(3,729)		(3,702)		(3,702)		(3,702)		(3,702)	
14		Current Balance	(3,884)		(31,862)		(167,214)		(342,593)		(518,861)		(698,167)		(891,896)		(1,096,531)		(1,300,252)		(1,564,437)		(1,848,603)	

Bayview Terminal - Accumulated Depreciation Transfer to Non-Carrier Property																								
Line	Property Acct	Description	1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		2008	
			\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%	\$0	5%
1	151	Land																						
2	152	Right of Way	(877)		(896)		(923)		(918)		(918)		(918)		(918)		(918)		(918)		(918)		(918)	
3	153	Line Pipe	(799)		(3,994)		(9,452)		(9,613)		(9,613)		(10,221)		(413,784)		(3,023)		(3,023)		(3,023)		(3,023)	
4	154	Line Pipe Fittings	(5,922)		(44,334)		(45,364)		(44,901)		(45,415)		(45,415)		(44,450)		(45,274)		(45,274)		(45,274)		(45,274)	
5	155	Pipeline Construction	(8,872)		(140,407)		(147,220)		(152,167)		(156,971)		(146,893)		(3,622)		(145,138)		(145,693)		(145,693)		(145,693)	
6	156	Buildings	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
7	157	Pumping Equipment	(1,453)		(18,357)		(19,283)		(20,277)		(20,696)		(20,696)		(20,696)		(20,696)		(20,696)		(20,696)		(20,696)	
8	160	Other Station Equipment	(8,890)		(88,091)		(91,974)		(91,086)		(91,086)		(91,734)		(91,193)		(91,022)		(91,022)		(91,022)		(91,022)	
9	161	Oil Tanks	(7,255)		(86,675)		(89,929)		(87,928)		(88,722)		(88,722)		(87,024)		(87,024)		(87,024)		(87,024)		(87,024)	
10	163	Communication Systems	(195)		(1,093)		(1,188)		(1,251)		(1,240)		(1,240)		(1,240)		(1,240)		(1,240)		(1,240)		(1,240)	
11	164	Office Furniture & Equipment	\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
12	165	Vehicles & Other Work Equipment	(813)		(995)		(1,382)		(1,560)		(1,560)		(1,560)		(1,560)		(1,560)		(1,560)		(1,560)		(1,560)	
13		Non-Carrier Annual Activity Bayview Terminal	(3,346)		(415,440)		(436,845)		(440,891)		(457,808)		(415,403)		(440,440)		(438,502)		(438,502)		(438,502)		(438,502)	
14		Current Balance	(3,346)		(446,786)		(483,631)		(513,241)		(532,299)		(497,833)		(519,393)		(510,895)		(510,895)		(510,895)		(510,895)	

Line No.	Description	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	Year in Service	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
A	Federal Depreciation Factors 198 / 1	1.25%	9.88%	8.09%	8.09%	7.20%	6.49%	5.90%	5.50%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
B	Federal Depreciation Factors Property Acquired After 198	5.00%	9.50%	7.70%	7.70%	6.92%	6.23%	5.65%	5.25%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
C	Federal Depreciation Factors Property Acquired After 198	5.00%	9.50%	7.70%	7.70%	6.92%	6.23%	5.65%	5.25%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%	4.75%
12	Tax Depreciation	\$250	\$1,076	\$1,478	\$1,090	\$1,440	\$1,296	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180
13	Tax Depreciation	\$250	\$1,076	\$1,478	\$1,090	\$1,440	\$1,296	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180

1/ US Master Tax Guide 1243 Table 5 Applicable Conventions - Mid-quarter (property placed in service in fourth quarter)
 2/ US Master Tax Guide 1244 Table 1 Half Year Convention

Line No.	Description	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	1998	\$45	\$537	\$221	\$289	\$260	\$234	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213	\$213
2	1999	\$6	\$17	\$14	\$11	\$11	\$10	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
3	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Tax Depreciation	\$45	\$594	\$236	\$305	\$277	\$250	\$240	\$249	\$248	\$247	\$245	\$243	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242

1/ US Master Tax Guide 1243 Table 5 Applicable Conventions - Mid-quarter (property placed in service in fourth quarter)
 2/ US Master Tax Guide 1244 Table 1 Half Year Convention

Line No.	Description	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	1998	\$205	\$1,619	\$1,457	\$1,311	\$1,180	\$1,062	\$967	\$867	\$867	\$867	\$869	\$867	\$869	\$867	\$869	\$867	\$869	\$867	\$869	\$867	\$869
2	1999	\$0	\$15	\$219	\$197	\$177	\$160	\$144	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136
3	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Tax Depreciation	\$205	\$1,744	\$1,705	\$1,282	\$1,460	\$1,338	\$1,292	\$1,333	\$1,336	\$1,348	\$1,345	\$1,343	\$1,342	\$1,342	\$1,342	\$1,342	\$1,342	\$1,342	\$1,342	\$1,342	\$1,342

1/ US Master Tax Guide 1243 Table 5 Applicable Conventions - Mid-quarter (property placed in service in fourth quarter)
 2/ US Master Tax Guide 1244 Table 1 Half Year Convention

Tax Rate 35%

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Bayview Terminal Annual ADIT												
1	Annual Book Depreciation	Sheet 2A, Line 13	\$37	\$522	\$516	\$534	\$595	(\$557)	\$463	\$617	\$634	\$634
2	Annual Tax Depreciation	Worksheet 3, Line 12	\$250	\$2,042	\$1,867	\$1,736	\$1,308	\$1,531	\$1,582	\$1,384	\$1,596	\$1,574
3	Timing Difference	Lines (2 - 1)	\$213	\$1,607	\$1,371	\$1,202	\$993	\$2,088	\$1,120	\$967	\$961	\$939
4	Annual Deferred Taxes	Line 3 * Tax Rate	\$74	\$552	\$480	\$421	\$348	\$711	\$392	\$339	\$336	\$339
5	Accumulated Deferred Income Taxes-EOY	Cumulative Line 4	\$74	\$1,169	\$1,649	\$2,069	\$3,417	\$3,148	\$3,540	\$3,878	\$4,215	\$4,543

Sheet 4A

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Bayview Terminal Remaining Carrier Portion Annual ADIT												
1	Annual Book Depreciation	Sheet 2A, Line 13	\$6	\$85	\$75	\$76	\$79	\$22	\$77	\$83	\$84	\$84
2	Annual Tax Depreciation	Sheet 3B, Line 12	\$45	\$336	\$305	\$277	\$250	\$240	\$249	\$248	\$247	\$245
3	Timing Difference	Lines (2 - 1)	\$59	\$251	\$230	\$200	\$171	\$218	\$172	\$165	\$163	\$161
4	Annual Deferred Taxes	Line 3 * Tax Rate	\$14	\$88	\$80	\$70	\$60	\$76	\$60	\$58	\$57	\$56
5	Accumulated Deferred Income Taxes-EOY	Cumulative Line 4	\$14	\$202	\$283	\$353	\$413	\$489	\$549	\$607	\$664	\$720

Sheet 4B

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Bayview Terminal Non-Carrier Portion Annual ADIT												
1	Annual Book Depreciation	Sheet 2A, Line 14	\$31	\$477	\$441	\$458	\$516	(\$378)	\$386	\$534	\$550	\$550
2	Annual Tax Depreciation	Sheet 3C, Line 12	\$205	\$1,794	\$1,582	\$1,460	\$1,338	\$1,292	\$1,333	\$1,336	\$1,348	\$1,329
3	Timing Difference	Lines (2 - 1)	\$174	\$1,319	\$1,141	\$1,002	\$822	\$1,870	\$947	\$903	\$798	\$779
4	Annual Deferred Taxes	Line 3 * Tax Rate	\$61	\$462	\$399	\$351	\$288	\$655	\$332	\$281	\$279	\$273
5	Accumulated Deferred Income Taxes-EOY	Cumulative Line 4	\$61	\$522	\$966	\$1,366	\$2,004	\$2,659	\$2,990	\$3,271	\$3,551	\$3,823

Sheet 4C

Exhibit 3.9(d)

Exhibit 3.9d FERC Depreciation Rates.txt

UNITED STATES OF AMERICA 53 FERC 097
FEDERAL ENERGY REGULATORY COMMISSION

OIL PIPELINE: Depreciation

Before Oil Pipeline

Board Members : Jerie P. O'Connor, Chairman;
Morris R. Fitzgerald,
Richard V. Mattingly, Jr.,
Martin A. Burless, Jr., and
William P. Bushey.

Olympic Pipe Line Company) Sub-order No. D091-165-000

DEPRECIATION RATES FOR
THE PROPERTY OF
OLYMPIC PIPE LINE COMPANY
OWNED OR USED FOR COMMON CARRIER PURPOSES

(Issued October 31, 1990)

INTRODUCTION

Olympic Pipe Line Company (Olympic) transports petroleum products in Washington and Oregon. The company's assets include 416 miles of pipeline. Olympic began the transportation of crude oil in 1965.

BASIS FOR RATES

The rates in Appendix A are based upon the findings of a comprehensive depreciation study which established a remaining life for each property account through an analysis of the physical and economic life characteristics of each property account.

EFFECT OF RATES

When applied to Olympic's December 31, 1989 plant balances, the depreciation rates in Appendix A will decrease the carrier's annual depreciation expense from approximately \$1,791,723 to \$1,378,249. The rates in Appendix A are to be applied to all of Olympic's facilities, including its small three-to-five mile lateral called the Tacoma lateral.

□

Exhibit 3.9d FERC Depreciation Rates.txt

Sub-order No. D091-165-000

- 2 -

THE BOARD FINDS

After careful consideration of the data submitted and data contained in the carrier's file and pursuant to Section 20(4) of the Interstate Commerce Act, depreciation rates for the carrier are found to be as shown in Appendix A.

THE BOARD ORDERS

Olympic Pipe Line Company shall, effective with the accounts for January 1991 and until further order of the Commission or until the associated property accounts become fully accrued, account for depreciation charges by applying to the ledger value of property owned and used in common carrier operations the rates shown in Appendix A. If and when any associated property account becomes fully accrued and application of a rate is discontinued, or when further material investment is recorded in an account where a rate has been discontinued, the carrier shall notify the Office of Chief Accountant of such action.

By the Oil Pipeline Board.

Jerie P. O'Connor
Chairman
Oil Pipeline Board

□

Appendix A

Olympic Pipe Line Company
sub-order No. D091-165-000

Account No.	Name	Depreciation Rates (%)
152	Right of way	1.75
153	Line pipe	1.70
154	Line pipe fittings	2.05
155	Pipeline construction	1.75
156	Buildings	1.85
158	Pumping equipment	2.70
159	Machine tools and machinery	5.80
160	Other station equipment	4.25
161	Oil tanks	2.00
162	Delivery facilities	1.65

Exhibit 3.9d FERC Depreciation Rates.txt

163	Communication systems	10.00
164	Office furniture and equipment	5.45
165V	Vehicles	17.50
165E	Other work equipment	4.75

Composite 2.30

□