

Exhibit No. 1.4(a)

Olympic Pipe Line Company

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Input Data
YEAR
2016

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 (EOY)	Ln (7 + 8 + 9 + Prior 6)	1/	\$577	\$577	\$592	\$592	\$592
7	Land Additions	Form 6 / Company Projections	6/	\$0	\$0	\$15	\$0	\$0
8	Land Retirements	Form 6 / Company Projections	6/	\$0	\$0	\$0	\$0	\$0
9	Land Adjustments and Transfers	Form 6 / Company Projections	6/ , 11/	\$0	\$0	\$0	\$0	\$0
10	Carrier Property in Service (EOY)	Ln (11 + 12 + 13 + Prior 10)	1/	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830
11	Carrier Property Additions	Form 6 / Company Projections	6/	\$19,126	\$25,801	\$8,771	\$7,376	\$9,531
12	Carrier Property Retirements	Form 6 / Company Projections	6/	\$0	(\$6,550)	(\$339)	(\$4)	(\$801)
13	Carrier Property Adjustments and Transfers	Form 6 / Company Projections	6/ , 11/	(\$1,166)	\$0	\$263	\$0	\$0
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	1/	\$53,957	\$56,779	\$54,468	\$58,681	\$63,535
15	Carrier Depreciation Expense	Form 6	6/ , 11/	\$3,988	\$4,240	\$4,552	\$4,856	\$4,957
16	Carrier Depreciation Retirements	Form 6	6/	(\$1,166)	(\$6,550)	(\$339)	(\$4)	(\$801)
17	Carrier Depreciation Transfers / Adjustments	Form 6	6/ , 11/	\$0	\$0	\$0	\$2	\$0
18	Oil Inventories	Form 6	6/	\$252	\$346	\$537	\$730	\$1,001
19	Materials & Supplies	Form 6	6/	\$0	\$0	\$0	\$0	\$0
20	Prepayments	Form 6	6/	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682
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 Denreciation Factors - MACRS (1987-present)	3/	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%
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%	5.19%
26	Inflation Rate		1.88%	3.26%	3.42%	2.54%	4.08%	0.09%
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	\$78,143
31	Tariff Revenues - Estimated	Company Records	8/					

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 Tax Depreciation Adjustment	Amended TSA Workpaper 3 Exhibit 3C						
43	Bayview ADIT Adjustment	Amended TSA Workpaper 4 Exhibit 4C						
44	Bayview Terminal Non-Carrier Property Balance	Amended TSA Workpaper 1 Exhibit 1C						
45	Bayview Non-Carrier Land	Amended TSA Workpaper 1 Exhibit 1C						
46	Bayview Terminal Non-Carrier Accumulated Depreciation	Amended TSA Workpaper 2 Exhibit 2C						
47	Bayview Terminal Non-Carrier Depreciation Expenses	2008 Company Records						
48	Bayview Terminal Non-Carrier Portion Project Expense	2008 Company Records						
49	Bayview Terminal Non-Carrier Portion Fuel and Power	2008 Company Records						
50	Bayview Terminal Non-Carrier Portion Property Tax	2008 Company Records						
51	Bayview Terminal Non-Carrier Portion Other Operating Expense	2008 Company Records						

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Operating Expenses by FERC Account								
OPERATIONS AND MAINTENANCE								
52	Salaries and Wages (300)	Company Records	7/	\$4,214	\$4,722	\$4,160	\$5,044	\$0
53	Materials and Supplies(310)	Company Records	7/	\$362	\$452	\$624	\$845	\$717
54	Outside Services (320)	Company Records	7/	\$9,818	\$11,542	\$9,861	\$11,294	\$21,951
55	Operating Fuel and Power (330)	Company Records	7/	\$9,453	\$9,721	\$10,186	\$10,708	\$11,019
56	Oil Losses and Shortages (340)	Company Records	7/	(\$127)	\$0	\$0	(\$0)	\$0
57	Rentals (350)	Company Records	7/	\$585	\$367	\$196	\$251	\$182
58	Other Expenses (390)	Company Records	7/	\$74	\$67	\$173	\$415	\$276
59	Total Operations and Maintenance Expenses	Sum Ln (52 to 58)		\$24,378	\$26,872	\$25,199	\$28,558	\$34,146
GENERAL								
60	Salaries and Wages (500)	Company Records	7/	\$1,714	\$1,151	\$2,393	\$2,097	\$0
61	Materials and Supplies (510)	Company Records	7/	\$776	\$773	\$608	\$799	\$947
62	Outside Services (520)	Company Records	7/	\$1,125	\$3,094	\$3,335	\$6,058	\$6,169
63	Rentals (530)	Company Records	7/	\$226	\$497	\$605	\$766	\$756
64	Depreciation and Amortization (540)	Ln 15		\$3,988	\$4,240	\$4,552	\$4,856	\$4,957
65	Employee Benefits (550)	Company Records	7/	\$2,422	\$2,411	\$2,133	\$1,986	\$0
66	Insurance (560)	Company Records	7/	\$1,837	\$1,829	\$3,022	\$2,820	\$2,765
67	Casualty and Other Losses (570)	Company Records	7/	\$11	(\$38)	\$10	(\$1)	\$17
68	Pipeline Taxes (580)	Company Records	7/	\$1,100	\$1,168	\$2,760	\$2,721	\$2,445
69	Other Expenses (590)	Company Records	7/	(\$607)	\$336	\$540	\$414	\$338
70	Total General Expenses	Sum Ln (60 to 69)		\$12,589	\$15,462	\$19,957	\$22,515	\$18,395
71	Total Operating Expenses	Ln (59 + 70)		\$36,968	\$42,335	\$45,157	\$51,072	\$52,540
72	Operating Expenses Excluding Depreciation	Ln (71 - 64)		\$32,980	\$38,094	\$40,605	\$46,216	\$47,583
Project Expenses by FERC Account								
OPERATIONS AND MAINTENANCE								
73	Salaries and Wages (300)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
74	Materials and Supplies(310)	Company Records	7/	\$0	\$0	\$0	\$151	\$0
75	Outside Services (320)	Company Records	7/	\$9,309	\$9,898	\$10,015	\$11,679	\$14,367
76	Operating Fuel and Power (330)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
77	Oil Losses and Shortages (340)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
78	Rentals (350)	Company Records	7/	\$0	\$0	\$0	\$28	\$0
79	Other Expenses (390)	Company Records	7/	\$0	\$0	\$0	\$12	\$0
80	Total Operations and Maintenance Expenses	Sum Ln (73 to 79)		\$9,309	\$9,898	\$10,015	\$11,870	\$14,367
GENERAL								
81	Salaries and Wages (500)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
82	Materials and Supplies (510)	Company Records	7/	\$0	\$0	\$0	\$56	\$0
83	Outside Services (520)	Company Records	7/	(\$640)	\$0	\$0	\$2,227	\$0
84	Rentals (530)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
85	Depreciation and Amortization (540)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
86	Employee Benefits (550)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
87	Insurance (560)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
88	Casualty and Other Losses (570)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
89	Pipeline Taxes (580)	Company Records	7/	\$0	\$0	\$0	\$0	\$0
90	Other Expenses (590)	Company Records	7/	(\$440)	\$0	\$0	\$0	\$0
91	Total General Expenses	Sum Ln (81 to 90)		(\$1,080)	\$0	\$0	\$2,284	\$0
92	Total Project Expenses	Ln (80 + 91) - Ln 48		\$8,229	\$9,898	\$10,015	\$14,153	\$14,367
93	Other Operating Expenses	Ln (72 - 55 - 92 - 51 - 68)		\$15,298	\$18,476	\$20,404	\$21,355	\$22,198
94	Transition Costs - Rate Litigation	Annual data	9/	\$2,146	\$0	\$0	\$0	\$0
95	Transition Costs - Bankruptcy	Annual data	9/	\$3,596	\$116	\$0	\$0	\$0
96	Escalation Factor For Other Expenses			1.019	1.05	1.09	1.12	1.16
97	Other Expenses - Max Allowable	\$19.5 million X CPI-U		\$19,867	\$20,513	\$21,215	\$21,754	\$22,642
98	Total Annual Volume	Company Records		105,960,814	104,055,100	104,885,263	104,230,097	105,295,312
99	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1			106,301	105,857	104,887	104,114	104,362
100	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2			105,472	105,521	106,032	103,887	105,418
101	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3			106,266	103,355	106,065	103,530	107,036
102	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4			105,961	104,055	104,885	104,230	105,295

(S000s) **ARBITRATION ADJUSTMENT-2004**

Input Data

(\$640,000)

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Line No.	Description	Source	2004	2005	2006	2007	2008	1-Jul
Effective Tariff Rates January - June (\$/Bbl) - Origin to Destination								
103	ANACORTES to LINNTON	Fungible	0.6373	0.6373	0.6847	0.9079	0.8791	
104	ANACORTES to LINNTON	Non-Fungible	0.6796	0.6796	0.7302	0.9682	0.9375	
105	BAYVIEW to LINNTON	Fungible					0.7370	
106	BAYVIEW to LINNTON	Non-Fungible					0.7960	
107	CHERRY POINT to LINNTON	Fungible	0.7107	0.7107	0.7636	1.0125	0.9804	
108	CHERRY POINT to LINNTON	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.0394	
109	FERNDALE to LINNTON	Fungible	0.6991	0.6991	0.7511	0.9960	0.9644	
110	FERNDALE to LINNTON	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.0232	
111	ANACORTES to PORTLAND	Fungible	0.6373	0.6373	0.6847	0.9079	0.8791	
112	ANACORTES to PORTLAND	Non-Fungible	0.6796	0.6796	0.7302	0.9682	0.9375	
113	BAYVIEW to PORTLAND	Fungible					0.7370	
114	BAYVIEW to PORTLAND	Non-Fungible					0.7960	
115	CHERRY POINT to PORTLAND	Fungible	0.7107	0.7107	0.7636	1.0125	0.9804	
116	CHERRY POINT to PORTLAND	Non-Fungible	0.7535	0.7535	0.8096	1.0735	1.0394	
117	FERNDALE to PORTLAND	Fungible	0.6991	0.6991	0.7511	0.9960	0.9644	
118	FERNDALE to PORTLAND	Non-Fungible	0.7417	0.7417	0.7969	1.0567	1.0232	
119	ANACORTES to BAYVIEW	N/A	-	0.1069	0.1149	0.1524	0.1476	
120	CHERRY POINT to BAYVIEW	N/A	-	0.1764	0.1895	0.2513	0.2434	
121	FERNDALE to BAYVIEW	N/A	-	0.1639	0.1761	0.2335	0.2261	
122	ANACORTES to RENTON	Fungible	0.2640	0.2640	0.2836	0.3761	0.3642	
123	ANACORTES to RENTON	Non-Fungible	0.3055	0.3055	0.3282	0.4352	0.4214	
124	BAYVIEW to RENTON	Fungible					0.2163	
125	BAYVIEW to RENTON	Non-Fungible					0.2741	
126	CHERRY POINT to RENTON	Fungible	0.3333	0.3333	0.3581	0.4748	0.4597	
127	CHERRY POINT to RENTON	Non-Fungible	0.3751	0.3751	0.4030	0.5344	0.5175	
128	FERNDALE to RENTON	Fungible	0.3208	0.3208	0.3447	0.4571	0.4426	
129	FERNDALE to RENTON	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5002	
130	ANACORTES to SEA-TAC	Fungible	0.2931	0.2931	0.3149	0.4176	0.4043	
131	ANACORTES to SEA-TAC	Non-Fungible	0.3348	0.3348	0.3597	0.4770	0.4619	
132	BAYVIEW to SEA-TAC	Fungible					0.2568	
133	BAYVIEW to SEA-TAC	Non-Fungible					0.3140	
134	CHERRY POINT to SEA-TAC	Fungible	0.3626	0.3626	0.3896	0.5166	0.5002	
135	CHERRY POINT to SEA-TAC	Non-Fungible	0.4041	0.4041	0.4342	0.5757	0.5574	
136	FERNDALE to SEA-TAC	Fungible	0.3502	0.3502	0.3763	0.4990	0.4832	
137	FERNDALE to SEA-TAC	Non-Fungible	0.3917	0.3917	0.4209	0.5581	0.5404	
138	ANACORTES to SEATTLE	Fungible	0.2862	0.2862	0.3075	0.4077	0.3947	
139	ANACORTES to SEATTLE	Non-Fungible	0.3277	0.3277	0.3521	0.4669	0.4521	
140	BAYVIEW to SEATTLE	Fungible					0.2473	
141	BAYVIEW to SEATTLE	Non-Fungible					0.3045	
142	CHERRY POINT to SEATTLE	Fungible	0.3557	0.3557	0.3822	0.5068	0.4907	
143	CHERRY POINT to SEATTLE	Non-Fungible	0.3972	0.3972	0.4268	0.5659	0.5479	
144	FERNDALE to SEATTLE	Fungible	0.3431	0.3431	0.3686	0.4888	0.4733	
145	FERNDALE to SEATTLE	Non-Fungible	0.3848	0.3848	0.4134	0.5482	0.5309	
146	ANACORTES to SPANAWAY	Fungible	0.3292	0.3292	0.3537	0.4690	0.4542	
147	ANACORTES to SPANAWAY	Non-Fungible	0.3709	0.3709	0.3985	0.5284	0.5117	
148	BAYVIEW to SPANAWAY	Fungible					0.3065	
149	BAYVIEW to SPANAWAY	Non-Fungible					0.3642	
150	CHERRY POINT to SPANAWAY	Fungible	0.3986	0.3986	0.4283	0.5679	0.5499	
151	CHERRY POINT to SPANAWAY	Non-Fungible	0.4404	0.4404	0.4732	0.6275	0.6076	
152	FERNDALE to SPANAWAY	Fungible	0.3861	0.3861	0.4148	0.5500	0.5325	
153	FERNDALE to SPANAWAY	Non-Fungible	0.4279	0.4279	0.4597	0.6096	0.5903	
154	ANACORTES to TACOMA	Fungible	0.3208	0.3208	0.3447	0.4571	0.4426	
155	ANACORTES to TACOMA	Non-Fungible	0.3626	0.3626	0.3896	0.5166	0.5002	
156	BAYVIEW to TACOMA	Fungible					0.2949	
157	BAYVIEW to TACOMA	Non-Fungible					0.3526	
158	CHERRY POINT to TACOMA	Fungible	0.3903	0.3903	0.4193	0.5560	0.5383	
159	CHERRY POINT to TACOMA	Non-Fungible	0.4320	0.4320	0.4642	0.6155	0.5960	
160	FERNDALE to TACOMA	Fungible	0.3779	0.3779	0.4060	0.5384	0.5213	
161	FERNDALE to TACOMA	Non-Fungible	0.4195	0.4195	0.4507	0.5976	0.5787	
162	ANACORTES to OLYMPIA	Fungible	0.4140	0.4140	0.4448	0.5898	0.5711	
163	ANACORTES to OLYMPIA	Non-Fungible	0.4557	0.4557	0.4896	0.6492	0.6286	
164	Bayview to Olympia	Fungible					0.4235	
165	Bayview to Olympia	Non-Fungible					0.4809	
166	CHERRY POINT to OLYMPIA	Fungible	0.4834	0.4834	0.5194	0.6887	0.6669	
167	CHERRY POINT to OLYMPIA	Non-Fungible	0.5250	0.5250	0.5641	0.7480	0.7243	
168	FERNDALE to OLYMPIA	Fungible	0.4708	0.4708	0.5058	0.6707	0.6495	
169	FERNDALE to OLYMPIA	Non-Fungible	0.5126	0.5126	0.5507	0.7302	0.7070	
170	ANACORTES to VANCOUVER	Fungible	0.6097	0.6097	0.6551	0.8687	0.8411	
171	ANACORTES to VANCOUVER	Non-Fungible	0.6515	0.6515	0.7000	0.9282	0.8987	
172	BAYVIEW to VANCOUVER	Fungible					0.6935	
173	BAYVIEW to VANCOUVER	Non-Fungible					0.7512	
174	CHERRY POINT to VANCOUVER	Fungible	0.6792	0.6792	0.7297	0.9676	0.9369	
175	CHERRY POINT to VANCOUVER	Non-Fungible	0.7210	0.7210	0.7747	1.0272	0.9946	
176	FERNDALE to VANCOUVER	Fungible	0.6668	0.6668	0.7164	0.9499	0.9198	
177	FERNDALE to VANCOUVER	Non-Fungible	0.7085	0.7085	0.7612	1.0093	0.9773	

Input Data

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008
Monthly Inputs								
<u>Spending - CWIP:</u>								
178	Month 1	Company Records						
179	Month 2	Company Records						
180	Month 3	Company Records						
181	Month 4	Company Records						
182	Month 5	Company Records						
183	Month 6	Company Records						
184	Month 7	Company Records						
185	Month 8	Company Records						
186	Month 9	Company Records						
187	Month 10	Company Records						
188	Month 11	Company Records						
189	Month 12	Company Records						
<u>Transfers to Assets - CWIP:</u>								
190	Month 1	Company Records						
191	Month 2	Company Records						
192	Month 3	Company Records						
193	Month 4	Company Records						
194	Month 5	Company Records						
195	Month 6	Company Records						
196	Month 7	Company Records						
197	Month 8	Company Records						
198	Month 9	Company Records						
199	Month 10	Company Records						
200	Month 11	Company Records						
201	Month 12	Company Records						
<u>CWIP Balances:</u>								
202	Month 1	Company Records	10/	\$12,786	\$14,890	\$2,895	\$3,668	\$4,717
203	Month 2	Company Records	10/	\$13,329	\$15,029	\$3,096	\$3,583	\$4,277
204	Month 3	Company Records	10/	\$15,952	\$15,914	\$4,193	\$4,343	\$4,451
205	Month 4	Company Records	10/	\$16,104	\$15,681	\$4,372	\$4,733	\$4,774
206	Month 5	Company Records	10/	\$15,330	\$16,913	\$5,630	\$5,187	\$5,613
207	Month 6	Company Records	10/	\$18,545	\$19,666	\$6,614	\$5,787	\$5,654
208	Month 7	Company Records	10/	\$18,571	\$20,013	\$7,130	\$6,780	\$6,458
209	Month 8	Company Records	10/	\$20,411	\$21,862	\$8,057	\$6,507	\$7,714
210	Month 9	Company Records	10/	\$24,413	\$24,770	\$10,047	\$7,185	\$7,553
211	Month 10	Company Records	10/	\$26,550	\$25,314	\$10,230	\$7,015	\$8,559
212	Month 11	Company Records	10/	\$24,551	\$26,401	\$10,348	\$7,416	\$9,875
213	Month 12	Company Records	10/	\$12,852	\$14,898	\$2,694	\$3,654	\$3,689

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).
- 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) as amended by P.L.100-203 §102224(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(j)(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/ Rates based on currently effective Tariff Rates July - June
- 6/ Data based on Rates in effect July 1, 2014
- 7/ Annual data based on Workpaper 3
- 8/ Data based on Workpaper 7
- 9/ Data based on Workpaper 4
- 10/ Annual data based on Workpaper 2

Input Data	
YEAR	2016

Line No.	Description	Source	2009	2010	2011	2012
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 (EOY)	Ln (7 + 8 + 9 + Prior 6)	\$545	\$545	\$545	\$545
7	Land Additions	Form 6 / Company Projections	\$0	\$0	\$0	\$0
8	Land Retirements	Form 6 / Company Projections	\$0	\$0	\$0	\$0
9	Land Adjustments and Transfers	Form 6 / Company Projections	6', 11/ (\$87)	\$0	\$0	\$0
10	Carrier Property in Service (EOY)	Ln (11 + 12 + 13 + Prior 10)	\$204,133	\$214,202	\$220,995	\$228,025,242
11	Carrier Property Additions	Form 6 / Company Projections	\$7,457	\$10,879	\$6,897	\$10,109
12	Carrier Property Retirements	Form 6 / Company Projections	6/ (\$40)	(\$740)	(\$94)	(\$3,078)
13	Carrier Property Adjustments and Transfers	Form 6 / Company Projections	6', 11/ (\$22,844)	(\$70)	(\$10)	\$0
14	Accumulated Depreciation of Carrier Property (EOY)	Ln (15 + 16 + 17 + Prior 14)	\$68,686	\$72,734	\$77,739	\$79,856
15	Carrier Depreciation Expense	Form 6	6', 11/ \$4,640	\$4,819	\$5,090	\$5,195
16	Carrier Depreciation Retirements	Form 6	6/ (\$40)	(\$740)	(\$78)	(\$3,078)
17	Carrier Depreciation Transfers / Adjustments	Form 6	6', 11/ (\$3,605)	(\$31)	(\$6)	\$0
18	Oil Inventories	Form 6	6/ \$1,229	\$1,446	\$1,016	\$1,441
19	Materials & Supplies	Form 6	6/ \$0	\$0	\$0	\$0
20	Prepayments	Form 6	6/ \$2,325	\$1,655	\$2,087	\$2,922
21	Federal Income Tax Rate	2/	35.00%	35.00%	35.00%	35.00%
22	State Income Tax Rate	N/A	0.00%	0.00%	0.00%	0.00%
23	Federal Denreciation Factors - MACRS (1987-present)	3/	5.90%	5.90%	5.91%	5.90%
24	Tax Basis Reduction - TEFRA	4/	0%	0%	0%	0%
25	Interest on Revenue Excess (Deficit)	Federal Reserve, Statistical Release H.15	3.29%	3.29%	3.29%	3.29%
26	Inflation Rate		2.72%	1.50%	2.96%	1.74%
27	Equity Ratio	Stipulated	50.00%	50.00%	50.00%	50.00%
28	Cost of Debt	Stipulated	7.80%	7.80%	7.80%	7.80%
29	Real Equity Rate of Return	Stipulated	10.00%	10.00%	10.00%	10.00%
30	Tariff Revenues - Actual	Form 6	\$62,983	\$57,468	\$63,132	\$70,364
31	Tariff Revenues - Estimated	Company Records	8/			

Input Data

Line No.	Description	Source	2009	2010	2011	2012
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
42	Bayview Tax Depreciation Adjustment	Amended TSA Workpaper 3 Exhibit 3C	(\$1,316)	(\$1,306)	(\$1,304)	(\$1,300)
43	Bayview ADIT Adjustment	Amended TSA Workpaper 4 Exhibit 4C	(\$3,823)			
44	Bayview Terminal Non-Carrier Property Balance	Amended TSA Workpaper 1 Exhibit 1C	\$22,119			
45	Bayview Non-Carrier Land	Amended TSA Workpaper 1 Exhibit 1C	\$87			
46	Bayview Terminal Non-Carrier Accumulated Depreciation	Amended TSA Workpaper 2 Exhibit 2C	\$3,739			
47	Bayview Terminal Non-Carrier Depreciation Expenses	2008 Company Records	N/A			
48	Bayview Terminal Non-Carrier Portion Project Expense	2008 Company Records	N/A			
49	Bayview Terminal Non-Carrier Portion Fuel and Power	2008 Company Records	N/A			
50	Bayview Terminal Non-Carrier Portion Property Tax	2008 Company Records	N/A			
51	Bayview Terminal Non-Carrier Portion Other Operating Expense	2008 Company Records	N/A			

Input Data

Line No.	Description	Source	2009	2010	2011	2012
Operating Expenses by FERC Account						
OPERATIONS AND MAINTENANCE						
52	Salaries and Wages (300)	Company Records	\$0	\$0	\$0	\$0
53	Materials and Supplies(310)	Company Records	\$1,158	\$2,733	\$2,256	\$2,181
54	Outside Services (320)	Company Records	\$16,902	\$19,167	\$18,744	\$19,159
55	Operating Fuel and Power (330)	Company Records	\$10,546	\$8,647	\$9,348	\$9,393
56	Oil Losses and Shortages (340)	Company Records	\$0	\$0	\$0	\$0
57	Rentals (350)	Company Records	\$173	\$172	\$201	\$85
58	Other Expenses (390)	Company Records	\$150	\$166	\$268	\$175
59	Total Operations and Maintenance Expenses	Sum Ln (52 to 58)	\$28,928	\$30,886	\$30,816	\$30,993
GENERAL						
60	Salaries and Wages (500)	Company Records	\$0	\$0	\$0	\$0
61	Materials and Supplies (510)	Company Records	\$239	\$766	\$482	\$764
62	Outside Services (520)	Company Records	\$6,225	\$6,105	\$6,904	\$6,031
63	Rentals (530)	Company Records	\$604	\$641	\$633	\$284
64	Depreciation and Amortization (540)	Ln 15	\$4,640	\$4,819	\$5,090	\$5,195
65	Employee Benefits (550)	Company Records	\$0	\$0	\$0	\$0
66	Insurance (560)	Company Records	\$2,551	\$2,716	\$2,820	\$2,780
67	Casualty and Other Losses (570)	Company Records	\$3	\$0	\$0	\$0
68	Pipeline Taxes (580)	Company Records	\$2,156	\$2,323	\$2,133	\$2,611
69	Other Expenses (590)	Company Records	\$471	\$380	\$370	\$398
70	Total General Expenses	Sum Ln (60 to 69)	\$16,888	\$17,749	\$18,431	\$18,062
71	Total Operating Expenses	Ln (59 + 70)	\$45,817	\$48,635	\$49,247	\$49,055
72	Operating Expenses Excluding Depreciation	Ln (71 - 64)	\$41,177	\$43,816	\$44,158	\$43,860
Project Expenses by FERC Account						
OPERATIONS AND MAINTENANCE						
73	Salaries and Wages (300)	Company Records	\$0	\$0	\$0	\$0
74	Materials and Supplies(310)	Company Records	\$0	\$0	\$0	\$0
75	Outside Services (320)	Company Records	\$9,473	\$11,048	\$9,471	\$9,069
76	Operating Fuel and Power (330)	Company Records	\$0	\$0	\$0	\$0
77	Oil Losses and Shortages (340)	Company Records	\$0	\$0	\$0	\$0
78	Rentals (350)	Company Records	\$0	\$0	\$0	\$0
79	Other Expenses (390)	Company Records	\$0	\$0	\$0	\$0
80	Total Operations and Maintenance Expenses	Sum Ln (73 to 79)	\$9,473	\$11,048	\$9,471	\$9,069
GENERAL						
81	Salaries and Wages (500)	Company Records	\$0	\$0	\$0	\$0
82	Materials and Supplies (510)	Company Records	\$0	\$0	\$0	\$0
83	Outside Services (520)	Company Records	\$0	\$0	\$0	\$0
84	Rentals (530)	Company Records	\$0	\$0	\$0	\$0
85	Depreciation and Amortization (540)	Company Records	\$0	\$0	\$0	\$0
86	Employee Benefits (550)	Company Records	\$0	\$0	\$0	\$0
87	Insurance (560)	Company Records	\$0	\$0	\$0	\$0
88	Casualty and Other Losses (570)	Company Records	\$0	\$0	\$0	\$0
89	Pipeline Taxes (580)	Company Records	\$0	\$0	\$0	\$0
90	Other Expenses (590)	Company Records	\$0	\$0	\$0	\$0
91	Total General Expenses	Sum Ln (81 to 90)	\$0	\$0	\$0	\$0
92	Total Project Expenses	Ln (80 + 91) - Ln 48	\$9,473	\$11,048	\$9,471	\$9,069
93	Other Operating Expenses	Ln (72 - 55 - 92 - 51 - 68)	\$19,003	\$21,797	\$23,206	\$22,787
94	Transition Costs - Rate Litigation	Annual data	\$0	\$0	\$0	\$0
95	Transition Costs - Bankruptcy	Annual data	\$0	\$0	\$0	\$0
96	Escalation Factor For Other Expenses		1.16	1.19	1.21	1.25
97	Other Expenses - Max Allowable	\$19.5 million X CPI-U	\$22,662	\$23,278	\$23,627	\$24,327
98	Total Annual Volume	Company Records	102,426,906	97,528,093	100,173,816	97,251,913
99	Volume (000 bbls) - 12 mth Rolling Average - Quarter 1		103,600	99,829	98,190	98,590
100	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2		101,470	99,086	98,236	97,925
101	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3		100,638	97,883	100,196	97,845
102	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4		102,427	97,528	100,174	97,252

(\$000s) **ARBITRATION ADJUSTMENT-2004**

Input Data

Line No.	Description	Source	1-Jan			
			2009	2010	2011	2012
Effective Tariff Rates January - June (\$/Bbl) - Origin to Destination						
103	ANACORTES to LINNTON	Fungible	0.8326	0.7560	0.7377	0.8498
104	ANACORTES to LINNTON	Non-Fungible	0.8879	0.8062	0.7867	0.9062
105	BAYVIEW to LINNTON	Fungible	0.6980	0.6338	0.6184	0.7124
106	BAYVIEW to LINNTON	Non-Fungible	0.7539	0.6846	0.6680	0.7695
107	CHERRY POINT to LINNTON	Fungible	0.9286	0.8432	0.8228	0.9478
108	CHERRY POINT to LINNTON	Non-Fungible	0.9845	0.8939	0.8722	1.0047
109	FERNDALE to LINNTON	Fungible	0.9134	0.8294	0.8093	0.9323
110	FERNDALE to LINNTON	Non-Fungible	0.9691	0.8800	0.8587	0.9892
111	ANACORTES to PORTLAND	Fungible	0.8326	0.7560	0.7377	0.8498
112	ANACORTES to PORTLAND	Non-Fungible	0.8879	0.8062	0.7867	0.9062
113	BAYVIEW to PORTLAND	Fungible	0.6980	0.6338	0.6184	0.7124
114	BAYVIEW to PORTLAND	Non-Fungible	0.7539	0.6846	0.6680	0.7695
115	CHERRY POINT to PORTLAND	Fungible	0.9286	0.8432	0.8228	0.9478
116	CHERRY POINT to PORTLAND	Non-Fungible	0.9845	0.8939	0.8722	1.0047
117	FERNDALE to PORTLAND	Fungible	0.9134	0.8294	0.8093	0.9323
118	FERNDALE to PORTLAND	Non-Fungible	0.9691	0.8800	0.8587	0.9892
119	ANACORTES to BAYVIEW	N/A	0.1398	0.1269	0.1238	0.1426
120	CHERRY POINT to BAYVIEW	N/A	0.2305	0.2093	0.2042	0.2352
121	FERNDALE to BAYVIEW	N/A	0.2141	0.1944	0.1897	0.2185
122	ANACORTES to RENTON	Fungible	0.3449	0.3132	0.3056	0.3520
123	ANACORTES to RENTON	Non-Fungible	0.3991	0.3624	0.3536	0.4073
124	BAYVIEW to RENTON	Fungible	0.2049	0.1861	0.1816	0.2092
125	BAYVIEW to RENTON	Non-Fungible	0.2596	0.2357	0.2300	0.2649
126	CHERRY POINT to RENTON	Fungible	0.4354	0.3954	0.3858	0.4444
127	CHERRY POINT to RENTON	Non-Fungible	0.4901	0.4450	0.4342	0.5002
128	FERNDALE to RENTON	Fungible	0.4192	0.3806	0.3714	0.4278
129	FERNDALE to RENTON	Non-Fungible	0.4738	0.4302	0.4198	0.4836
130	ANACORTES to SEA-TAC	Fungible	0.3829	0.3477	0.3393	0.3908
131	ANACORTES to SEA-TAC	Non-Fungible	0.4375	0.3973	0.3877	0.4466
132	BAYVIEW to SEA-TAC	Fungible	0.2432	0.2208	0.2155	0.2482
133	BAYVIEW to SEA-TAC	Non-Fungible	0.2974	0.2700	0.2635	0.3035
134	CHERRY POINT to SEA-TAC	Fungible	0.4738	0.4302	0.4198	0.4836
135	CHERRY POINT to SEA-TAC	Non-Fungible	0.5279	0.4793	0.4677	0.5388
136	FERNDALE to SEA-TAC	Fungible	0.4577	0.4156	0.4055	0.4671
137	FERNDALE to SEA-TAC	Non-Fungible	0.5118	0.4647	0.4534	0.5223
138	ANACORTES to SEATTLE	Fungible	0.3738	0.3394	0.3312	0.3815
139	ANACORTES to SEATTLE	Non-Fungible	0.4282	0.3888	0.3794	0.4370
140	BAYVIEW to SEATTLE	Fungible	0.2342	0.2127	0.2075	0.2390
141	BAYVIEW to SEATTLE	Non-Fungible	0.2884	0.2619	0.2556	0.2944
142	CHERRY POINT to SEATTLE	Fungible	0.4648	0.4220	0.4118	0.4744
143	CHERRY POINT to SEATTLE	Non-Fungible	0.5189	0.4712	0.4598	0.5297
144	FERNDALE to SEATTLE	Fungible	0.4483	0.4071	0.3972	0.4575
145	FERNDALE to SEATTLE	Non-Fungible	0.5028	0.4566	0.4455	0.5132
146	ANACORTES to SPANAWAY	Fungible	0.4302	0.3906	0.3811	0.4390
147	ANACORTES to SPANAWAY	Non-Fungible	0.4847	0.4401	0.4294	0.4946
148	BAYVIEW to SPANAWAY	Fungible	0.2903	0.2636	0.2572	0.2963
149	BAYVIEW to SPANAWAY	Non-Fungible	0.3449	0.3132	0.3056	0.3520
150	CHERRY POINT to SPANAWAY	Fungible	0.5208	0.4729	0.4614	0.5315
151	CHERRY POINT to SPANAWAY	Non-Fungible	0.5755	0.5226	0.5099	0.5874
152	FERNDALE to SPANAWAY	Fungible	0.5044	0.4580	0.4469	0.5148
153	FERNDALE to SPANAWAY	Non-Fungible	0.5591	0.5077	0.4954	0.5707
154	ANACORTES to TACOMA	Fungible	0.4192	0.3806	0.3714	0.4278
155	ANACORTES to TACOMA	Non-Fungible	0.4738	0.4302	0.4198	0.4836
156	BAYVIEW to TACOMA	Fungible	0.2793	0.2536	0.2475	0.2851
157	BAYVIEW to TACOMA	Non-Fungible	0.3340	0.3033	0.2960	0.3410
158	CHERRY POINT to TACOMA	Fungible	0.5098	0.4629	0.4517	0.5203
159	CHERRY POINT to TACOMA	Non-Fungible	0.5645	0.5126	0.5002	0.5762
160	FERNDALE to TACOMA	Fungible	0.4937	0.4483	0.4374	0.5039
161	FERNDALE to TACOMA	Non-Fungible	0.5481	0.4977	0.4856	0.5594
162	ANACORTES to OLYMPIA	Fungible	0.5409	0.4911	0.4792	0.5520
163	ANACORTES to OLYMPIA	Non-Fungible	0.5954	0.5406	0.5275	0.6076
164	Bayview to Olympia	Fungible	0.4011	0.3642	0.3554	0.4094
165	Bayview to Olympia	Non-Fungible	0.4555	0.4136	0.4036	0.4649
166	CHERRY POINT to OLYMPIA	Fungible	0.6316	0.5735	0.5596	0.6446
167	CHERRY POINT to OLYMPIA	Non-Fungible	0.6860	0.6229	0.6078	0.7001
168	FERNDALE to OLYMPIA	Fungible	0.6152	0.5586	0.5451	0.6279
169	FERNDALE to OLYMPIA	Non-Fungible	0.6696	0.6080	0.5933	0.6834
170	ANACORTES to VANCOUVER	Fungible	0.7966	0.7233	0.7058	0.8130
171	ANACORTES to VANCOUVER	Non-Fungible	0.8512	0.7729	0.7542	0.8688
172	BAYVIEW to VANCOUVER	Fungible	0.6568	0.5964	0.5820	0.6704
173	BAYVIEW to VANCOUVER	Non-Fungible	0.7115	0.6461	0.6305	0.7263
174	CHERRY POINT to VANCOUVER	Fungible	0.8874	0.8058	0.7863	0.9058
175	CHERRY POINT to VANCOUVER	Non-Fungible	0.9420	0.8554	0.8347	0.9615
176	FERNDALE to VANCOUVER	Fungible	0.8712	0.7911	0.7719	0.8892
177	FERNDALE to VANCOUVER	Non-Fungible	0.9256	0.8405	0.8201	0.9447

Input Data

Line No.	Description	Source	2009	2010	2011	2012
Monthly Inputs						
<u>Spending - CWIP:</u>						
178	Month 1	Company Records				
179	Month 2	Company Records				
180	Month 3	Company Records				
181	Month 4	Company Records				
182	Month 5	Company Records				
183	Month 6	Company Records				
184	Month 7	Company Records				
185	Month 8	Company Records				
186	Month 9	Company Records				
187	Month 10	Company Records				
188	Month 11	Company Records				
189	Month 12	Company Records				
<u>Transfers to Assets - CWIP:</u>						
190	Month 1	Company Records				
191	Month 2	Company Records				
192	Month 3	Company Records				
193	Month 4	Company Records				
194	Month 5	Company Records				
195	Month 6	Company Records				
196	Month 7	Company Records				
197	Month 8	Company Records				
198	Month 9	Company Records				
199	Month 10	Company Records				
200	Month 11	Company Records				
201	Month 12	Company Records				
<u>CWIP Balances:</u>						
202	Month 1	Company Records	10/ \$4,518	\$3,133	\$1,894	\$3,875
203	Month 2	Company Records	10/ \$4,338	\$3,555	\$2,062	\$4,560
204	Month 3	Company Records	10/ \$3,710	\$4,051	\$2,390	\$5,106
205	Month 4	Company Records	10/ \$3,900	\$4,261	\$2,827	\$5,616
206	Month 5	Company Records	10/ \$4,193	\$5,501	\$3,871	\$6,729
207	Month 6	Company Records	10/ \$5,486	\$5,584	\$5,956	\$5,689
208	Month 7	Company Records	10/ \$4,988	\$6,197	\$6,258	\$6,865
209	Month 8	Company Records	10/ \$4,721	\$7,008	\$6,823	\$7,576
210	Month 9	Company Records	10/ \$6,432	\$8,329	\$7,063	\$6,434
211	Month 10	Company Records	10/ \$5,911	\$8,239	\$7,571	\$7,233
212	Month 11	Company Records	10/ \$5,940	\$8,516	\$8,714	\$6,210
213	Month 12	Company Records	10/ \$3,167	\$1,530	\$3,373	\$2,919

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).
 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 §11.
 1988-1992 Federal Income Tax Rate from IRC §11(b) as amended by P.L.100-203 §102224(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(j)(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 CI
 4/ Based on Tax Equity and Fiscal Responsibility Act of 1982.
 5/ Rates based on currently effective Tariff Rates July - June
 6/ Data based on Rates in effect July 1, 2014
 7/ Annual data based on Workpaper 3
 8/ Data based on Workpaper 7
 9/ Data based on Workpaper 4
 10/ Annual data based on Workpaper 2

Line No	Description (\$ 000's)	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
Operating Expenses - Unadjusted											
1	Project Expenses	Schedule 1, Ln 92	\$8,229	\$9,898	\$10,015	\$14,153	\$14,367	\$9,473	\$11,048	\$9,471	\$9,069
2	Power and Pipeline Tax Expenses	Schedule 1, Lns 55 + 68	\$9,453	\$9,721	\$10,186	\$10,708	\$11,019	\$12,702	\$10,970	\$11,481	\$12,004
3	Other Operating Expenses	Schedule 1, Ln 93	\$15,298	\$18,476	\$20,404	\$21,355	\$22,198	\$19,003	\$21,797	\$23,206	\$22,787
4	Transition Costs - Rate Litigation	Schedule 1, Ln 94	\$2,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Transition Costs - Bankruptcy	Schedule 1, Ln 95	\$3,596	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Operating Expenses	Sum Ln (1 to 5)	<u>\$38,722</u>	<u>\$38,210</u>	<u>\$40,605</u>	<u>\$46,216</u>	<u>\$47,583</u>	<u>\$41,177</u>	<u>\$43,816</u>	<u>\$44,158</u>	<u>\$43,860</u>
Operating Expenses - Adjusted											
7	Maximum Allowable Other Expenses	Schedule 1, Ln 97	\$19,867	\$20,513	\$21,215	\$21,754	\$22,642	\$22,662	\$23,278	\$23,627	\$24,327
8	Other Operating Expenses	Min Ln (3 or 7)	\$15,298	\$18,476	\$20,404	\$21,355	\$22,198	\$19,003	\$21,797	\$23,206	\$22,787
9	Other Operating Expenses Deficit	Ln (7 - 8)	\$4,568	\$2,038	\$811	\$399	\$444	\$3,659	\$1,481	\$421	\$1,540
10	Cost Increase Deficit Amount	Ln 9	\$4,568	\$2,038	\$811	\$399	\$444	\$3,659	\$1,481	\$421	\$1,540
11	Annual Maximum Amortization of Transition Costs - Bankruptcy	Annual Ln 5 Amortized Over 24 Yrs	\$150	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155
12	Difference	Ln (10 - 11)	<u>\$4,418</u>	<u>\$1,883</u>	<u>\$657</u>	<u>\$244</u>	<u>\$289</u>	<u>\$3,505</u>	<u>\$1,327</u>	<u>\$266</u>	<u>\$1,385</u>
13	Unamortized Balance Transition Costs - Bankruptcy BOY	Prior Ln 17	\$3,596	\$3,446	\$3,407	\$3,253	\$3,098	\$2,943	\$2,789	\$2,634	\$2,479
14	Add: Additions of Transition Costs - Bankruptcy	Ln 5		\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Annual Amortization of Transition Costs - Bankruptcy	Min Ln (10 or 11)	\$150	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155
16	Transition Costs - Bankruptcy - Accumulated	Ln (15 + Prior 16)	\$150	\$304	\$459	\$614	\$768	\$923	\$1,078	\$1,232	\$1,387
17	Unamortized Balance Transition Costs - Bankruptcy EOY	Ln (13 +14- 15)	<u>\$3,446</u>	<u>\$3,407</u>	<u>\$3,253</u>	<u>\$3,098</u>	<u>\$2,943</u>	<u>\$2,789</u>	<u>\$2,634</u>	<u>\$2,479</u>	<u>\$2,325</u>
18	Cost Deficit Amount	Ln (10 - 15)	\$4,418	\$1,883	\$657	\$244	\$289	\$3,505	\$1,327	\$266	\$1,385
19	Annual Maximum Amortization of Transition Costs - Rate Litigation	Ln 4 Amortized Over 3 Years	\$715	\$715	\$715	\$715	\$0	\$0	\$0	\$0	\$0
20	Difference	Ln (10 - 19)	<u>\$3,853</u>	<u>\$1,322</u>	<u>\$96</u>	<u>(\$316)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21	Unamortized Balance Transition Costs - Rate Litigation BOY	Prior Ln 25	\$2,146	\$1,431	\$715	\$59	\$0	\$0	\$0	\$0	\$0
22	Add: Additions of Transition Costs - Rate Litigation	Ln 4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Add: Amortization of Transition Costs - Rate Litigation	Min Ln (18 or 19)	\$715	\$715	\$657	\$59	\$0	\$0	\$0	\$0	\$0
24	Transition Costs - Rate Litigation - Accumulated	Ln (23 + Prior 24)	\$715	\$1,431	\$2,087	\$2,146	\$2,146	\$2,146	\$2,146	\$2,146	\$2,146
25	Unamortized Balance Transition Costs - Rate Litigation EOY	Ln (21+22 - 23)	<u>\$1,431</u>	<u>\$715</u>	<u>\$59</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Total Other Expenses	Ln (8 + 15 + 23)	<u>\$16,163</u>	<u>\$19,346</u>	<u>\$21,215</u>	<u>\$21,568</u>	<u>\$22,352</u>	<u>\$19,157</u>	<u>\$21,952</u>	<u>\$23,361</u>	<u>\$22,942</u>
27	Adjusted Operating Expenses	Ln (1 + 2 + 26)	<u>\$34,048</u>	<u>\$39,387</u>	<u>\$41,839</u>	<u>\$46,429</u>	<u>\$47,738</u>	<u>\$41,332</u>	<u>\$43,970</u>	<u>\$44,312</u>	<u>\$44,015</u>
28	Arbitration Adjustment		203	203	203	0					
29	Renton Fire Adjustment		0	220	220	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	2009	2010	2011	2012
1	Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363	\$11,385	\$13,498	\$12,882	\$14,088
2	Income Tax Allowance	Schedule 6, Line 14	\$3,450	\$4,141	\$4,987	\$4,771	\$5,349	\$3,485	\$4,538	\$4,171	\$4,777
3	Operating Expenses Excluding Depreciation	Schedule 2, Line 27	\$34,048	\$39,387	\$41,839	\$46,429	\$47,738	\$41,332	\$43,970	\$44,312	\$44,015
4	Depreciation Expense	Schedule 1, Line 15	\$3,988	\$4,240	\$4,552	\$4,856	\$4,957	\$4,640	\$4,819	\$5,090	\$5,195
5	Amortization of AFUDC	Schedule 9, Lines (4 + 10)	\$220	\$255	\$285	\$307	\$316	\$312	\$340	\$358	\$366
6	Total Revenue Requirement (Excluding Net Carryover)	Sum Lines (1 through 5)	\$52,355	\$60,224	\$66,262	\$70,673	\$73,723	\$61,153	\$67,166	\$66,812	\$68,440
7	Net Carryover	Schedule 4 Prior Ln 6	N/A	\$1,005	\$7,873	\$8,323	(\$1,487)	(\$6,214)	(\$8,308)	\$1,436	\$5,285
8	Total Revenue Requirement (Including Net Carryover)	Ln (6 + 7)	\$52,355	\$61,229	\$74,135	\$78,996	\$72,236	\$54,939	\$58,858	\$68,248	\$73,725

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

Exhibit No. 1.4(a)
 Schedule 4

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Total Revenue Requirement (Including Net Carryover)	Schedule 3 Ln 8	\$52,355	\$61,229	\$74,135	\$78,996	\$72,236	\$54,939	\$58,858	\$68,248	\$73,725
2	Tariff Revenues - Actual	Schedule 1 Ln 30	\$51,392	\$53,825	\$66,443	\$80,369	\$78,143	\$62,983	\$57,468	\$63,132	\$70,364
3	Revenue (Excess)/Deficit - Without Interest	Ln (1 - 2)	\$962	\$7,404	\$7,692	(\$1,373)	(\$5,907)	(\$8,043)	\$1,391	\$5,116	\$3,361
4	Interest on Revenue (Excess)/Deficit - Rate	Schedule 1 Ln 25	4.41%	6.34%	8.20%	8.30%	5.19%	3.29%	3.29%	3.29%	3.29%
5	Interest on Revenue (Excess)/Deficit	Ln (3 * 4)	\$42	\$469	\$631	(\$114)	(\$306)	(\$265)	\$46	\$168	\$111
6	Net Carryover	Ln (3 + 5)	\$1,005	\$7,873	\$8,323	(\$1,487)	(\$6,214)	(\$8,308)	\$1,436	\$5,285	\$3,471

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	2009	2010	2011	2012
1	Average Original Cost Rate Base	Schedule 7, Line 14 forward 2009	\$108,211	\$115,896	\$137,603	\$140,707	\$140,424	\$127,273	\$131,561	\$133,488	\$135,719
2	Debt Ratio	1.0 - Ln 3	50.00%	50.00%	50.00%	50.00%	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%	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%	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%	10.09%	12.72%	11.50%	12.96%
6	Weighted Cost of Capital	Lines ((2 * 4) + (3 * 5))	9.84%	10.53%	10.61%	10.17%	10.94%	8.95%	10.26%	9.65%	10.38%
7	Overall Return on Rate Base	Lines (6 * 1)	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363	\$11,385	\$13,498	\$12,882	\$14,088
8	Weighted Cost of Debt	Lines (2 * 4)	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%
9	Interest Expense	Lines (8 * 1)	\$4,220	\$4,520	\$5,367	\$5,488	\$5,477	\$4,964	\$5,131	\$5,206	\$5,293

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	2009	2010	2011	2012
1	Overall Return on Rate Base	Schedule 5, Line 7	\$10,648	\$12,201	\$14,600	\$14,310	\$15,363	\$11,385	\$13,498	\$12,882	\$14,088
2	Interest Expense	Schedule 5, Line 9	\$4,220	\$4,520	\$5,367	\$5,488	\$5,477	\$4,964	\$5,131	\$5,206	\$5,293
3	Return on Equity	Line 1 - Line 2	\$6,427	\$7,681	\$9,233	\$8,822	\$9,887	\$6,421	\$8,367	\$7,676	\$8,795
4	Amortization of TEFRA Adjustment	Schedule 13, Line 6	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
5	Amortization of Equity AFUDC	Schedule 9, Line 4	\$135	\$157	\$176	\$189	\$195	\$193	\$210	\$221	\$226
6	Excess Deferred Income Tax Amortization Adjustment	Schedule 14, Line 12	\$55	\$52	\$52	\$54	\$53	\$50	\$53	\$53	\$53
7	Taxable Allowed Return	Line (3 + 4 + 5 - 6)	\$6,510	\$7,787	\$9,358	\$8,960	\$10,031	\$6,565	\$8,526	\$7,845	\$8,970
8	Federal Income Tax Rate	Schedule 1, Ln.21	35.00%	35.00%	35.00%	35.00%	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%	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%	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%	53.85%	53.85%	53.85%	53.85%
Income Tax Allowance before Excess Deferred Income Tax Amortization Adjustment											
12	Amortization Adjustment	Line 7 * Line 11	\$3,505	\$4,193	\$5,039	\$4,824	\$5,401	\$3,535	\$4,591	\$4,224	\$4,830
13	Excess Deferred Income Tax Amortization Adjustment	Line 6	\$55	\$52	\$52	\$54	\$53	\$50	\$53	\$53	\$53
14	Income Tax Allowance After Excess Deferred Income Tax Amortization Adjustment	Line (12 - 13)	\$3,450	\$4,141	\$4,987	\$4,771	\$5,349	\$3,485	\$4,538	\$4,171	\$4,777

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012
									3/			
<u>Total Carrier Property in Service</u>												
1	Carrier Property in Service	Schedule 1, Line 10 - 44	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830	\$219,560	\$204,133	\$214,202	\$220,995	\$228,025
2	Accumulated AFUDC	Schedule 9, Lns (2+8)	1/ \$8,244	\$10,098	\$12,069	\$12,757	\$13,328	\$14,001	\$14,437	\$15,012	\$15,493	\$16,103
3	Total Carrier Property in Service	Lines (1 + 2)	\$165,796	\$185,610	\$206,832	\$216,215	\$224,158	\$233,561	\$218,570	\$229,214	\$236,488	\$244,129
<u>Total Accumulated Depreciation</u>												
Accumulated Depreciation of Carrier												
4	Property	Schedule 1, Lines 14 - 46	\$53,957	\$56,779	\$54,468	\$58,681	\$63,535	\$67,692	\$68,686	\$72,734	\$77,739	\$79,856
5	Accumulated Amortization of AFUDC	Schedule 9, Lns (5+11)	2/ \$876	\$1,097	\$1,351	\$1,636	\$1,943	\$2,258	\$2,571	\$2,911	\$3,268	\$3,635
6	Total Accumulated Depreciation	Lines (4 + 5)	\$54,834	\$57,875	\$55,820	\$60,317	\$65,478	\$69,950	\$71,256	\$75,644	\$81,008	\$83,490
7	Net Carrier Property In Service	Lines (3 - 6)	\$110,963	\$127,735	\$151,012	\$155,898	\$158,679	\$163,611	\$147,313	\$153,570	\$155,480	\$160,638
<u>Working Capital</u>												
8	Oil Inventory	Schedule 1, Line 18	\$252	\$346	\$537	\$730	\$1,001	\$632	\$1,229	\$1,446	\$1,016	\$1,441
9	Materials and Supplies	Schedule 1, Line 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	Schedule 1, Line 20	\$1,677	\$1,895	\$2,321	\$2,755	\$1,682	\$2,214	\$2,325	\$1,655	\$2,087	\$2,922
11	Total Working Capital	Lines (8 + 9 + 10)	\$1,929	\$2,240	\$2,859	\$3,485	\$2,682	\$2,846	\$3,554	\$3,101	\$3,103	\$4,363
12	Accumulated Deferred Income Taxes	Schedule 12, Line 11	\$12,365	\$14,080	\$16,268	\$18,676	\$20,938	\$23,158	\$21,241	\$23,175	\$25,101	\$27,044
13	Original Cost Rate Base EOY	Lines (7 + 11 - 12)	\$100,527	\$115,896	\$137,603	\$140,707	\$140,424	\$143,299	\$129,627	\$133,495	\$133,481	\$137,957
14	Average Original Cost Rate Base	Average Line 13		\$108,211	\$126,750	\$139,155	\$140,565	\$141,861	\$127,273	\$131,561	\$133,488	\$135,719

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

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

3/ 2009 Average Rate Base adjusted to reflect Bayview removal 1/1/09

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Equity Ratio	Schedule 1, Line 27	50.00%	50.00%	50.00%	50.00%	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%	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%	10.09%	12.72%	11.50%	12.96%
4	Cost of Debt	Schedule 1, Line 28	7.80%	7.80%	7.80%	7.80%	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	\$4,717	\$4,518	\$3,133	\$1,894	\$3,875
6	Month 2	Schedule 1, Ln 203	\$13,329	\$15,029	\$3,096	\$3,583	\$4,277	\$4,338	\$3,555	\$2,062	\$4,560
7	Month 3	Schedule 1, Ln 204	\$15,952	\$15,914	\$4,193	\$4,343	\$4,451	\$3,710	\$4,051	\$2,390	\$5,106
8	Month 4	Schedule 1, Ln 205	\$16,104	\$15,681	\$4,372	\$4,733	\$4,774	\$3,900	\$4,261	\$2,827	\$5,616
9	Month 5	Schedule 1, Ln 206	\$15,330	\$16,913	\$5,630	\$5,187	\$5,613	\$4,193	\$5,501	\$3,871	\$6,729
10	Month 6	Schedule 1, Ln 207	\$18,545	\$19,666	\$6,614	\$5,787	\$5,654	\$5,486	\$5,584	\$5,956	\$5,689
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$15,341	\$16,349	\$4,466	\$4,550	\$4,914	\$4,357	\$4,347	\$3,167	\$5,262
12	Equity AFUDC Additions (Jan - Jun)	Lines $((1 * 11) + 23) * 3 / 2.0$	\$456	\$542	\$150	\$143	\$173	\$110	\$138	\$91	\$171
13	Debt AFUDC Additions (Jan - Jun)	Lines $((2 * 11) + 27) * 4 / 2.0$	\$299	\$319	\$87	\$89	\$96	\$85	\$85	\$62	\$103
14	Month 7	Schedule 1, Ln 208	\$18,571	\$20,013	\$7,130	\$6,780	\$6,458	\$4,988	\$6,197	\$6,258	\$6,865
15	Month 8	Schedule 1, Ln 209	\$20,411	\$21,862	\$8,057	\$6,507	\$7,714	\$4,721	\$7,008	\$6,823	\$7,576
16	Month 9	Schedule 1, Ln 210	\$24,413	\$24,770	\$10,047	\$7,185	\$7,553	\$6,432	\$8,329	\$7,063	\$6,434
17	Month 10	Schedule 1, Ln 211	\$26,550	\$25,314	\$10,230	\$7,015	\$8,559	\$5,911	\$8,239	\$7,571	\$7,233
18	Month 11	Schedule 1, Ln 212	\$24,551	\$26,401	\$10,348	\$7,416	\$9,875	\$5,940	\$8,516	\$8,714	\$6,210
19	Month 12	Schedule 1, Ln 213	\$14,898	\$2,694	\$3,654	\$3,689	\$2,465	\$3,167	\$1,530	\$3,373	\$2,919
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$21,566	\$20,176	\$8,244	\$6,432	\$7,104	\$5,193	\$6,636	\$6,634	\$6,206
21	Equity AFUDC Additions (Jul - Dec)	Lines $((1 * 20) + 12 + 23) * 3 / 2.0$	\$668	\$705	\$287	\$211	\$262	\$137	\$220	\$196	\$212
22	Debt AFUDC Additions (Jul - Dec)	Lines $((2 * 20) + 13 + 27) * 4 / 2.0$	\$432	\$406	\$164	\$129	\$142	\$105	\$133	\$132	\$125
23	Equity AFUDC (BOY)	Prior Line 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Equity AFUDC Additions	Lines (12 + 21)	\$1,123	\$1,246	\$437	\$353	\$435	\$246	\$358	\$287	\$383
25	Equity AFUDC Transfers to Rate Ba:	Lines (23 + 24))	\$1,123	\$1,246	\$437	\$353	\$435	\$246	\$358	\$287	\$383
26	Equity AFUDC (EOY)	Lines (23 + 24 - 25)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Debt AFUDC (BOY)	Prior Line 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Debt AFUDC Additions	Line (13 + 22)	\$731	\$725	\$251	\$218	\$238	\$190	\$217	\$194	\$228
29	Debt AFUDC Transfers to Rate Base	Lines (27 + 28)	\$731	\$725	\$251	\$218	\$238	\$190	\$217	\$194	\$228
30	Debt AFUDC (EOY)	Lines (27 + 28 - 29)	\$0	\$0	\$0	\$0	\$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	2009	2010	2011	2012
1	Equity AFUDC Transfers to Rate Base	Schedule 8, Line 25		\$1,123	\$1,246	\$437	\$353	\$435	\$246	\$358	\$287	\$383
2	Accumulated Equity AFUDC	Cumulative Line 1	1/ \$5,073	\$6,196	\$7,443	\$7,879	\$8,232	\$8,668	\$8,914	\$9,272	\$9,559	\$9,942
3	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	2.20%	2.31%	2.34%	2.32%
4	Amortization of Equity AFUDC	Lines (2 + 1 / 2.0) * 3		\$135	\$157	\$176	\$189	\$195	\$193	\$210	\$221	\$226
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	2/ \$549	\$684	\$841	\$1,016	\$1,206	\$1,401	\$1,594	\$1,804	\$2,025	\$2,251
6	Net Equity AFUDC	Line (2 - 5)		\$5,512	\$6,602	\$6,863	\$7,027	\$7,267	\$7,320	\$7,468	\$7,534	\$7,691
7	Debt AFUDC Transfers to Rate Base	Schedule 8, Line 29		\$731	\$725	\$251	\$218	\$238	\$190	\$217	\$194	\$228
8	Accumulated Debt AFUDC	Cumulative Line 7	3/ \$3,170	\$3,902	\$4,626	\$4,878	\$5,095	\$5,333	\$5,523	\$5,740	\$5,934	\$6,162
9	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	2.20%	2.31%	2.34%	2.32%
10	Amortization of Debt AFUDC	Lines (8 + 7 / 2.0) * 9		\$85	\$98	\$109	\$117	\$120	\$119	\$130	\$137	\$140
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	4/ \$328	\$413	\$511	\$620	\$737	\$857	\$977	\$1,107	\$1,244	\$1,384
12	Net Debt AFUDC	Line (8 - 11)		\$3,489	\$4,116	\$4,258	\$4,358	\$4,476	\$4,546	\$4,634	\$4,690	\$4,778

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	2009	2010	2011	2012
1 Carrier Property in Service	Schedule 1, Line 10	\$157,553	\$175,512	\$194,763	\$203,458	\$210,830	\$219,560	\$204,133	\$214,202	\$220,995	\$228,025
2 Land	Schedule 1, Line 6	\$577	\$577	\$592	\$592	\$592	\$632	\$545	\$545	\$545	\$545
3 Depreciable Carrier Property in Service	Lines (1 - 2)	\$156,976	\$174,935	\$194,171	\$202,866	\$210,238	\$218,928	\$203,588	\$213,657	\$220,449	\$227,480
4 Depreciable Carrier Property in Service - Average	Ln (3 + Prior 3) / 2.0		\$165,955	\$184,553	\$198,518	\$206,552	\$214,583	\$211,258	\$208,622	\$217,053	\$223,965
5 Accumulated Depreciation of Carrier Property (EOY)	Schedule 1, Line 14		\$56,779	\$54,468	\$58,681	\$63,535	\$67,692	\$68,686	\$72,734	\$77,739	\$79,856
6 Net Depreciable Carrier Property in Service	Lines (3 - 5)		\$118,157	\$139,703	\$144,185	\$146,702	\$151,236	\$134,902	\$140,923	\$142,710	\$147,625
7 Carrier Depreciation Expense	Schedule 1, Line 15		\$3,988	\$4,240	\$4,552	\$4,856	\$4,957	\$4,640	\$4,819	\$5,090	\$5,195
8 Useful Life (Years)	Avg Line 3 / Line 7		41.6	43.5	43.6	42.5	43.3	45.5	43.3	42.6	43.1
9 Amortization Rate	1.0 / Line 8		2.40%	2.30%	2.29%	2.35%	2.31%	2.20%	2.31%	2.34%	2.32%

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	2009	2010	2011	2012
1	Carrier Depreciation Expense	Schedule 1, Line 15		\$3,988	\$4,240	\$4,552	\$4,856	\$4,957	\$4,640	\$4,819	\$5,090	\$5,195
2	Amortization of TEFRA Adjustment	Schedule 13, Line 6		\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
3	Amortization of Debt AFUDC	Schedule 9, Line 10		\$85	\$98	\$109	\$117	\$120	\$119	\$130	\$137	\$140
3	Carrier Depreciation Expense after TEFRA Adjustment including Amortization of Debt AFUDC	Lines (1 - 2 + 3)		\$4,071	\$4,337	\$4,659	\$4,972	\$5,076	\$4,757	\$4,948	\$5,225	\$5,333
4	Federal Tax Depreciation	Schedule 11, Line 19		\$9,127	\$10,738	\$11,688	\$11,588	\$11,571	\$10,346	\$10,625	\$10,882	\$11,034
5	Federal Tax Timing Differences	Line 4 - Line 3		\$5,056	\$6,401	\$7,029	\$6,616	\$6,495	\$5,588	\$5,677	\$5,657	\$5,701
6	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%
7	Deferred Income Tax Effect	Line 5 * Line 6		\$1,770	\$2,240	\$2,460	\$2,316	\$2,273	\$1,956	\$1,987	\$1,980	\$1,995
8	Federal ADIT before Excess Deferred Income Tax Amortization Adjustment	Cumulative Line 7	1/	\$13,338	\$15,108	\$17,348	\$19,808	\$22,124	\$24,397	\$26,353	\$24,517	\$26,496
9	Accumulated Excess Deferred Income Tax Amortization	Schedule 14, Line 13	2/	\$973	\$1,028	\$1,080	\$1,132	\$1,186	\$1,239	\$1,289	\$1,342	\$1,395
10	Accumulated Deferred Income Tax adjustment for Bayview transfer to Non-Carrier Property	Schedule 1 Line 43							\$3,823			
11	Accumulated Deferred Income Taxes after Excess Deferred Income Tax Amortization & Bayview Adjustments	Lines 8 - 9 - 10		\$12,365	\$14,080	\$16,268	\$18,676	\$20,938	\$23,158	\$21,241	\$23,175	\$25,101

1/ Year 1 = Schedule 1, Ln 36

2/ Year 1 = Schedule 1, Ln 37

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Additions to Depreciable Carrier Property	Schedule 1, Lines (11 - 7)		\$19,126	\$25,786	\$8,771	\$7,376	\$9,491	\$7,457	\$10,879	\$6,897	\$10,109
2	Tax Basis Reduction	Schedule 1, Line 24		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	TEFRA Adjustment	Line 1 * Line 2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Accumulated TEFRA Adjustment	Line 3 + Prior Line 4	1/	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72
5	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	2.20%	2.31%	2.34%	2.32%
6	Amortization of TEFRA Adjustment	Lines (4 + 3 / 2.0) * 5		\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
7	Accumulated Amortization of TEFRA Adjustment	Cumulative Line 6	2/	\$33	\$35	\$37	\$38	\$40	\$42	\$43	\$45	\$47
8	Net Accumulated TEFRA Adjustment	Line 4 - Line 7		\$37	\$35	\$33	\$32	\$30	\$28	\$27	\$25	\$23

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 14

Line No.	Description	Source	2003 EOY	2004	2005	2006	2007	2008	2009	2010	2011	2012
A	Federal Tax Timing Differences	Schedule 12, Line 5		\$5,056	\$6,401	\$7,029	\$6,616	\$6,495	\$5,588	\$5,677	\$5,657	\$5,701
B	Federal Income Tax Rate	Schedule 1, Lie 21		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
D	Amortization Rate	Schedule 10, Line 9		2.40%	2.30%	2.29%	2.35%	2.31%	2.20%	2.31%	2.34%	2.32%

Year	FASB 96/109 Adjustment		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
	Line C										
1	2003 EOY	\$2,281	\$55	\$52	\$52	\$54	\$53	\$50	\$53	\$53	\$53
2	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

12	Excess Deferred Income Tax Amortization Adjustment	Sum Ln (to 11)		\$55	\$52	\$52	\$54	\$53	\$50	\$53	\$53	\$53
13	Accumulated Excess Deferred Income Tax Amortization	Ln (12 + Prior 13)	2/ \$973	\$1,028	\$1,080	\$1,132	\$1,186	\$1,239	\$1,289	\$1,342	\$1,395	\$1,448

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

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Total Revenue Requirement (Including Net Carryover) - \$000's	Schedule 3 Ln 8	52,355	61,229	74,135	78,996	72,236	54,939	58,858	68,248	73,725
2	Tariff Revenues - Estimated (\$000's)	Schedule 1 Ln 31	-	-	-	-	-	-	-	-	-
3	Rate Adjustment Factor	(Ln 1) / Ln 2	-	-	-	-	-	-	-	-	-
			Effective Rates - Dec 2008 Effective Rates Jan - June 2009								
Effective Tariff Rates January - June (\$/Bbl)											
4	ANACORTES to LINNTON	Fungible FERC Schedule 1 Ln 103	0.6373	0.6373	0.6847	0.9079	0.8791	0.8326	0.7560	0.7377	0.8498
5	ANACORTES to LINNTON	Non-Fungible FERC Schedule 1 Ln 104	0.6796	0.6796	0.7302	0.9682	0.9375	0.8879	0.8062	0.7867	0.9062
6	BAYVIEW to LINNTON	Fungible FERC Schedule 1 Ln 105	-	-	-	-	0.7370	0.6980	0.6338	0.6184	0.7124
7	BAYVIEW to LINNTON	Non-Fungible FERC Schedule 1 Ln 106	-	-	-	-	0.7960	0.7539	0.6846	0.6680	0.7695
8	CERRY POINT to LINNTON	Fungible FERC Schedule 1 Ln 107	0.7107	0.7107	0.7636	1.0125	0.9804	0.9286	0.8432	0.8228	0.9478
9	CERRY POINT to LINNTON	Non-Fungible FERC Schedule 1 Ln 108	0.7535	0.7535	0.8096	1.0735	1.0394	0.9845	0.8939	0.8722	1.0047
10	FERNDALE to LINNTON	Fungible FERC Schedule 1 Ln 109	0.6991	0.6991	0.7511	0.9960	0.9644	0.9134	0.8294	0.8093	0.9323
11	FERNDALE to LINNTON	Non-Fungible FERC Schedule 1 Ln 110	0.7417	0.7417	0.7969	1.0567	1.0232	0.9691	0.8800	0.8587	0.9892
12	ANACORTES to PORTLAND	Fungible FERC Schedule 1 Ln 111	0.6373	0.6373	0.6847	0.9079	0.8791	0.8326	0.7560	0.7377	0.8498
13	ANACORTES to PORTLAND	Non-Fungible FERC Schedule 1 Ln 112	0.6796	0.6796	0.7302	0.9682	0.9375	0.8879	0.8062	0.7867	0.9062
14	BAYVIEW to PORTLAND	Fungible FERC Schedule 1 Ln 113	-	-	-	-	0.7370	0.6980	0.6338	0.6184	0.7124
15	BAYVIEW to PORTLAND	Non-Fungible FERC Schedule 1 Ln 114	-	-	-	-	0.7960	0.7539	0.6846	0.6680	0.7695
16	CERRY POINT to PORTLAND	Fungible FERC Schedule 1 Ln 115	0.7107	0.7107	0.7636	1.0125	0.9804	0.9286	0.8432	0.8228	0.9478
17	CERRY POINT to PORTLAND	Non-Fungible FERC Schedule 1 Ln 116	0.7535	0.7535	0.8096	1.0735	1.0394	0.9845	0.8939	0.8722	1.0047
18	FERNDALE to PORTLAND	Fungible FERC Schedule 1 Ln 117	0.6991	0.6991	0.7511	0.9960	0.9644	0.9134	0.8294	0.8093	0.9323
19	FERNDALE to PORTLAND	Non-Fungible FERC Schedule 1 Ln 118	0.7417	0.7417	0.7969	1.0567	1.0232	0.9691	0.8800	0.8587	0.9892
20	ANACORTES to BAYVIEW	N/A WUTC Schedule 1 Ln 123	-	0.1069	0.1149	0.1524	0.1476	0.1398	0.1269	0.1238	0.1426
21	CERRY POINT to BAYVIEW	N/A WUTC Schedule 1 Ln 126	-	0.1764	0.1895	0.2513	0.2434	0.2305	0.2093	0.2042	0.2352
22	FERNDALE to BAYVIEW	N/A WUTC Schedule 1 Ln 127	-	0.1639	0.1761	0.2335	0.2261	0.2141	0.1944	0.1897	0.2185
23	ANACORTES to RENTON	Fungible WUTC Schedule 1 Ln 128	0.2640	0.2640	0.2836	0.3761	0.3642	0.3449	0.3132	0.3056	0.3520
24	ANACORTES to RENTON	Non-Fungible WUTC Schedule 1 Ln 129	0.3055	0.3055	0.3282	0.4352	0.4214	0.3921	0.3624	0.3536	0.4073
25	BAYVIEW to RENTON	Fungible WUTC Schedule 1 Ln 130	-	-	-	-	0.2163	0.2049	0.1861	0.1816	0.2092
26	BAYVIEW to RENTON	Non-Fungible WUTC Schedule 1 Ln 131	-	-	-	-	0.2741	0.2596	0.2357	0.2300	0.2649
27	CERRY POINT to RENTON	Fungible WUTC Schedule 1 Ln 132	0.3333	0.3333	0.3581	0.4748	0.4597	0.4354	0.3954	0.3858	0.4444
28	CERRY POINT to RENTON	Non-Fungible WUTC Schedule 1 Ln 133	0.3751	0.3751	0.4030	0.5344	0.5175	0.4901	0.4450	0.4342	0.5002
29	FERNDALE to RENTON	Fungible WUTC Schedule 1 Ln 136	0.3208	0.3208	0.3447	0.4571	0.4426	0.4192	0.3806	0.3714	0.4278
30	FERNDALE to RENTON	Non-Fungible WUTC Schedule 1 Ln 137	0.3626	0.3626	0.3896	0.5166	0.5002	0.4738	0.4302	0.4198	0.4836
31	ANACORTES to SEA-TAC	Fungible WUTC Schedule 1 Ln 139	0.3931	0.3931	0.4209	0.5581	0.5404	0.5118	0.4647	0.4534	0.5223
32	ANACORTES to SEA-TAC	Non-Fungible WUTC Schedule 1 Ln 139	0.3348	0.3348	0.3597	0.4770	0.4619	0.4375	0.3973	0.3877	0.4466
33	BAYVIEW to SEA-TAC	Fungible WUTC Schedule 1 Ln 142	-	-	-	-	0.2568	0.2432	0.2208	0.2155	0.2482
34	BAYVIEW to SEA-TAC	Non-Fungible WUTC Schedule 1 Ln 143	-	-	-	-	0.3140	0.2974	0.2700	0.2635	0.3035
35	CERRY POINT to SEA-TAC	Fungible WUTC Schedule 1 Ln 144	0.3626	0.3626	0.3896	0.5166	0.5002	0.4738	0.4302	0.4198	0.4836
36	CERRY POINT to SEA-TAC	Non-Fungible WUTC Schedule 1 Ln 145	0.4041	0.4041	0.4342	0.5757	0.5574	0.5279	0.4793	0.4677	0.5388
37	FERNDALE to SEA-TAC	Fungible WUTC Schedule 1 Ln 146	0.3502	0.3502	0.3763	0.4990	0.4832	0.4577	0.4156	0.4055	0.4671
38	FERNDALE to SEA-TAC	Non-Fungible WUTC Schedule 1 Ln 147	0.3917	0.3917	0.4209	0.5581	0.5404	0.5118	0.4647	0.4534	0.5223
39	ANACORTES to SEATTLE	Fungible WUTC Schedule 1 Ln 150	0.2862	0.2862	0.3075	0.4077	0.3947	0.3738	0.3394	0.3312	0.3815
40	ANACORTES to SEATTLE	Non-Fungible WUTC Schedule 1 Ln 151	0.3277	0.3277	0.3521	0.4669	0.4521	0.4282	0.3888	0.3794	0.4370
41	BAYVIEW to SEATTLE	Fungible WUTC Schedule 1 Ln 152	-	-	-	-	0.2473	0.2342	0.2127	0.2075	0.2390
42	BAYVIEW to SEATTLE	Non-Fungible WUTC Schedule 1 Ln 153	-	-	-	-	0.3045	0.2884	0.2619	0.2556	0.2944
43	CERRY POINT to SEATTLE	Fungible WUTC Schedule 1 Ln 154	0.3557	0.3557	0.3822	0.5068	0.4907	0.4648	0.4220	0.4118	0.4744
44	CERRY POINT to SEATTLE	Non-Fungible WUTC Schedule 1 Ln 155	0.3972	0.3972	0.4268	0.5659	0.5479	0.5189	0.4712	0.4598	0.5297
45	FERNDALE to SEATTLE	Fungible WUTC Schedule 1 Ln 158	0.3431	0.3431	0.3686	0.4888	0.4733	0.4483	0.4071	0.3972	0.4575
46	FERNDALE to SEATTLE	Non-Fungible WUTC Schedule 1 Ln 59	0.3848	0.3848	0.4134	0.5500	0.5325	0.5044	0.4580	0.4455	0.5132
47	ANACORTES to SPANAWAY	Fungible WUTC Schedule 1 Ln 160	0.3292	0.3292	0.3537	0.4690	0.4542	0.4302	0.3906	0.3811	0.4390
48	ANACORTES to SPANAWAY	Non-Fungible WUTC Schedule 1 Ln 161	0.3709	0.3709	0.3985	0.5284	0.5117	0.4847	0.4401	0.4294	0.4946
49	BAYVIEW to SPANAWAY	Fungible WUTC Schedule 1 Ln 162	-	-	-	-	0.3065	0.2903	0.2636	0.2572	0.2963
50	BAYVIEW to SPANAWAY	Non-Fungible WUTC Schedule 1 Ln 163	-	-	-	-	0.3642	0.3449	0.3132	0.3056	0.3520
51	CERRY POINT to SPANAWAY	Fungible WUTC Schedule 1 Ln 166	0.3986	0.3986	0.4283	0.5679	0.5499	0.5208	0.4729	0.4614	0.5315
52	CERRY POINT to SPANAWAY	Non-Fungible WUTC Schedule 1 Ln 167	0.4404	0.4404	0.4732	0.6275	0.6076	0.5755	0.5226	0.5099	0.5874
53	FERNDALE to SPANAWAY	Fungible WUTC Schedule 1 Ln 168	0.3861	0.3861	0.4148	0.5500	0.5325	0.5044	0.4580	0.4469	0.5148
54	FERNDALE to SPANAWAY	Non-Fungible WUTC Schedule 1 Ln 169	0.4279	0.4279	0.4597	0.6096	0.5903	0.5591	0.5077	0.4954	0.5707
55	ANACORTES to TACOMA	Fungible WUTC Schedule 1 Ln 170	0.3208	0.3208	0.3447	0.4571	0.4426	0.4192	0.3806	0.3714	0.4278
56	ANACORTES to TACOMA	Non-Fungible WUTC Schedule 1 Ln 171	0.3626	0.3626	0.3896	0.5166	0.5002	0.4738	0.4302	0.4198	0.4836
57	BAYVIEW to TACOMA	Fungible WUTC Schedule 1 Ln 174	-	-	-	-	0.2949	0.2793	0.2536	0.2475	0.2851
58	BAYVIEW to TACOMA	Non-Fungible WUTC Schedule 1 Ln 175	-	-	-	-	0.3526	0.3340	0.3033	0.2960	0.3410
59	CERRY POINT to TACOMA	Fungible WUTC Schedule 1 Ln 176	0.3903	0.3903	0.4193	0.5560	0.5383	0.5098	0.4629	0.4517	0.5203
60	CERRY POINT to TACOMA	Non-Fungible WUTC Schedule 1 Ln 177	0.4320	0.4320	0.4642	0.6155	0.5962	0.5645	0.5126	0.5002	0.5723
61	FERNDALE to TACOMA	Fungible WUTC Schedule 1 Ln	0.3779	0.3779	0.4060	0.5384	0.5213	0.4937	0.4483	0.4374	0.5039
62	FERNDALE to TACOMA	Non-Fungible WUTC Schedule 1 Ln	0.4195	0.4195	0.4507	0.5976	0.5787	0.5481	0.4977	0.4856	0.5594
63	ANACORTES to OLYMPIA	Fungible WUTC Schedule 1 Ln Line	0.4140	0.4140	0.4448	0.5898	0.5711	0.5409	0.4911	0.4792	0.5520
64	ANACORTES to OLYMPIA	Non-Fungible WUTC Schedule 1 Ln No.	0.4557	0.4557	0.4896	0.6492	0.6286	0.5954	0.5406	0.5275	0.6076
65	BAYVIEW to OLYMPIA	Fungible WUTC Schedule 1 Ln	-	-	-	-	0.4235	0.4011	0.3642	0.3554	0.4094
66	BAYVIEW to OLYMPIA	Non-Fungible WUTC Schedule 1 Ln	-	-	-	-	0.4809	0.4555	0.4136	0.4036	0.4649
67	CERRY POINT to OLYMPIA	Fungible WUTC Schedule 1 Ln	0.4834	0.4834	0.5194	0.6887	0.6735	0.6483	0.5955	0.5896	0.6646
68	CERRY POINT to OLYMPIA	Non-Fungible WUTC Schedule 1 Ln 178	0.5250	0.5250	0.5641	0.7480	0.7243	0.6860	0.6229	0.6078	0.7001
69	FERNDALE to OLYMPIA	Fungible WUTC Schedule 1 Ln 179	0.4708	0.4708	0.5058	0.6707	0.6495	0.6152	0.5586	0.5451	0.6279
70	FERNDALE to OLYMPIA	Non-Fungible WUTC Schedule 1 Ln 180	0.5126	0.5126	0.5507	0.7302	0.7070	0.6696	0.6080	0.5933	0.6834
71	ANACORTES to VANCOUVER	Fungible WUTC Schedule 1 Ln 181	0.6097	0.6097	0.6551	0.8687	0.8411	0.7966	0.7233	0.7058	0.8130
72	ANACORTES to VANCOUVER	Non-Fungible WUTC Schedule 1 Ln 182	0.6515	0.6515	0.7000	0.9282	0.8987	0.8512	0.7729	0.7542	0.8688
73	BAYVIEW to VANCOUVER	Fungible WUTC Schedule 1 Ln 183	-	-	-	-	0.6935	0.6588	0.5964	0.5820	0.6704
74	BAYVIEW to VANCOUVER	Non-Fungible WUTC Schedule 1 Ln 184	-	-	-	-	0.7512	0.7115	0.6461	0.6305	0.7263
75	CERRY POINT to VANCOUVER	Fungible WUTC Schedule 1 Ln 185	0.6792	0.6792	0.7297	0.9676	0.9369	0.8874	0.8058	0.7863	0.9058
76	CERRY POINT to VANCOUVER	Non-Fungible WUTC Schedule 1 Ln 186	0.7210	0.7210	0.7747	1.0272	0.9946	0.9420	0.8554	0.8347	0.9615
77	FERNDALE to VANCOUVER	Fungible WUTC Schedule 1 Ln 187	0.6668	0.6668	0.7164	0.9499	0.9198	0.8712	0.7911	0.7719	0.8892
78	FERNDALE to VANCOUVER	Non-Fungible WUTC Schedule 1 Ln 188	0.7085	0.7085	0.7612	1.0093	0.9773	0.9256	0.8405	0.8201	0.9447

Line No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
Tariff Rates Based on Rate Adjustment Factor - Rates to be effective July 1 (\$/Bbl)											
79	ANACORTES to LINNTON	Fungible FERC	-	-	-	-	-	-	-	-	-
80	ANACORTES to LINNTON	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
81	BAYVIEW to LINNTON	Fungible FERC	-	-	-	-	-	-	-	-	-
82	BAYVIEW to LINNTON	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
83	CHERRY POINT to LINNTON	Fungible FERC	-	-	-	-	-	-	-	-	-
84	CHERRY POINT to LINNTON	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
85	FERNDALE to LINNTON	Fungible FERC	-	-	-	-	-	-	-	-	-
86	FERNDALE to LINNTON	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
87	ANACORTES to PORTLAND	Fungible FERC	-	-	-	-	-	-	-	-	-
88	ANACORTES to PORTLAND	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
89	BAYVIEW to PORTLAND	Fungible FERC	-	-	-	-	-	-	-	-	-
90	BAYVIEW to PORTLAND	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
91	CHERRY POINT to PORTLAND	Fungible FERC	-	-	-	-	-	-	-	-	-
92	CHERRY POINT to PORTLAND	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
93	FERNDALE to PORTLAND	Fungible FERC	-	-	-	-	-	-	-	-	-
94	FERNDALE to PORTLAND	Non-Fungible FERC	-	-	-	-	-	-	-	-	-
95	ANACORTES to BAYVIEW	N/A WUTC	-	-	-	-	-	-	-	-	-
96	CHERRY POINT to BAYVIEW	N/A WUTC	-	-	-	-	-	-	-	-	-
97	FERNDALE to BAYVIEW	N/A WUTC	-	-	-	-	-	-	-	-	-
98	ANACORTES to RENTON	Fungible WUTC	-	-	-	-	-	-	-	-	-
99	ANACORTES to RENTON	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
100	BAYVIEW to RENTON	Fungible WUTC	-	-	-	-	-	-	-	-	-
101	BAYVIEW to RENTON	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
102	CHERRY POINT to RENTON	Fungible WUTC	-	-	-	-	-	-	-	-	-
103	CHERRY POINT to RENTON	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
104	FERNDALE to RENTON	Fungible WUTC	-	-	-	-	-	-	-	-	-
105	FERNDALE to RENTON	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
106	ANACORTES to SEA-TAC	Fungible WUTC	-	-	-	-	-	-	-	-	-
107	ANACORTES to SEA-TAC	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
108	BAYVIEW to SEA-TAC	Fungible WUTC	-	-	-	-	-	-	-	-	-
109	BAYVIEW to SEA-TAC	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
110	CHERRY POINT to SEA-TAC	Fungible WUTC	-	-	-	-	-	-	-	-	-
111	CHERRY POINT to SEA-TAC	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
112	FERNDALE to SEA-TAC	Fungible WUTC	-	-	-	-	-	-	-	-	-
113	FERNDALE to SEA-TAC	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
114	ANACORTES to SEATTLE	Fungible WUTC	-	-	-	-	-	-	-	-	-
115	ANACORTES to SEATTLE	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
116	BAYVIEW to SEATTLE	Fungible WUTC	-	-	-	-	-	-	-	-	-
117	BAYVIEW to SEATTLE	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
118	CHERRY POINT to SEATTLE	Fungible WUTC	-	-	-	-	-	-	-	-	-
119	CHERRY POINT to SEATTLE	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
120	FERNDALE to SEATTLE	Fungible WUTC	-	-	-	-	-	-	-	-	-
121	FERNDALE to SEATTLE	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
122	ANACORTES to SPANAWAY	Fungible WUTC	-	-	-	-	-	-	-	-	-
123	ANACORTES to SPANAWAY	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
124	BAYVIEW to SPANAWAY	Fungible WUTC	-	-	-	-	-	-	-	-	-
125	BAYVIEW to SPANAWAY	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
126	CHERRY POINT to SPANAWAY	Fungible WUTC	-	-	-	-	-	-	-	-	-
127	CHERRY POINT to SPANAWAY	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
128	FERNDALE to SPANAWAY	Fungible WUTC	-	-	-	-	-	-	-	-	-
129	FERNDALE to SPANAWAY	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
130	ANACORTES to TACOMA	Fungible WUTC	-	-	-	-	-	-	-	-	-
131	ANACORTES to TACOMA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
132	BAYVIEW to TACOMA	Fungible WUTC	-	-	-	-	-	-	-	-	-
133	BAYVIEW to TACOMA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
134	CHERRY POINT to TACOMA	Fungible WUTC	-	-	-	-	-	-	-	-	-
135	CHERRY POINT to TACOMA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
136	FERNDALE to TACOMA	Fungible WUTC	-	-	-	-	-	-	-	-	-
137	FERNDALE to TACOMA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
138	ANACORTES to OLYMPIA	Fungible WUTC	-	-	-	-	-	-	-	-	-
139	ANACORTES to OLYMPIA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
140	BAYVIEW to OLYMPIA	Fungible WUTC	-	-	-	-	-	-	-	-	-
141	BAYVIEW to OLYMPIA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
142	CHERRY POINT to OLYMPIA	Fungible WUTC	-	-	-	-	-	-	-	-	-
143	CHERRY POINT to OLYMPIA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
144	FERNDALE to OLYMPIA	Fungible WUTC	-	-	-	-	-	-	-	-	-
145	FERNDALE to OLYMPIA	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
146	ANACORTES to VANCOUVER	Fungible WUTC	-	-	-	-	-	-	-	-	-
147	ANACORTES to VANCOUVER	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
148	BAYVIEW to VANCOUVER	Fungible WUTC	-	-	-	-	-	-	-	-	-
149	BAYVIEW to VANCOUVER	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
150	CHERRY POINT to VANCOUVER	Fungible WUTC	-	-	-	-	-	-	-	-	-
151	CHERRY POINT to VANCOUVER	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-
152	FERNDALE to VANCOUVER	Fungible WUTC	-	-	-	-	-	-	-	-	-
153	FERNDALE to VANCOUVER	Non-Fungible WUTC	-	-	-	-	-	-	-	-	-

1/ Year 1 amount is stipulated.

Line No	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Throughput Adjuster - Threshold	Schedule 1, Ln 5	2.00%	2.00%	2.00%	2.00%	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	105,857	104,887	104,114	104,362	103,600	99,829	98,190	98,590
3	Volume (000 bbls) - 12 mth Rolling Average - Quarter 2	Schedule 1, Ln 100	105,472	105,521	106,032	103,887	105,418	101,470	99,086	98,236	97,925
4	Volume (000 bbls) - 12 mth Rolling Average - Quarter 3	Schedule 1, Ln 101	106,266	103,355	106,065	103,530	107,036	100,638	97,883	100,196	97,845
5	Volume (000 bbls) - 12 mth Rolling Average - Quarter 4	Schedule 1, Ln 102	105,961	104,055	104,885	104,230	105,295	102,427	97,528	100,174	97,252
6	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 1	1/		1,802	2	(116)	(933)	1,173	2,301	(1,984)	1,338
7	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 2	2/		1,466	1,147	(343)	123	(956)	(743)	(1,937)	673
8	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 3	3/	305	(700)	1,180	(700)	1,741	(1,789)	(1,945)	23	593
9	Volume (000 bbls) - 12 mth Rolling Average - Changes from Prior - Quarter 4	4/	0	0	0	0	0	0	(2,301)	0	0
10	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 1	5/		1.73%	0.00%	-0.11%	-0.89%	1.14%	2.36%	-1.98%	1.38%
11	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 2	6/		1.41%	1.09%	-0.33%	0.12%	-0.93%	-0.74%	-1.93%	0.69%
12	Volume (000 bbls) - 12 mth Rolling Average - Percentage Changes from Prior - Quarter 3	7/	0.29%	-0.67%	1.13%	-0.67%	1.65%	-1.75%	-1.95%	0.02%	0.61%
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%	0.00%	-2.30%	0.00%	0.00%
14	Rate Adjustment Factor - Quarter 1	9/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	97.64%	100.00%	100.00%
15	Rate Adjustment Factor - Quarter 2	10/	100.00%	100.00%	100.00%	100.00%	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%	100.00%	100.00%	100.00%	100.00%
17	Rate Adjustment Factor - Quarter 4	12/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Line No	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
Tariff Rates (\$/Bbl) - Quarter 4											
243	ANACORTES to LINNTON	Fungible FERC	Ln (16 * 168)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
244	ANACORTES to LINNTON	Non-Fungible FERC	Ln (15 * 169)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
245	BAYVIEW to LINNTON	Fungible FERC	Ln (15 * 170)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
246	BAYVIEW to LINNTON	Non-Fungible FERC	Ln (15 * 171)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
245	CHERRY POINT to LINNTON	Fungible FERC	Ln (16 * 172)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
246	CHERRY POINT to LINNTON	Non-Fungible FERC	Ln (16 * 173)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
247	FERNDALE to LINNTON	Fungible FERC	Ln (16 * 174)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
248	FERNDALE to LINNTON	Non-Fungible FERC	Ln (16 * 175)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
249	ANACORTES to PORTLAND	Fungible FERC	Ln (16 * 176)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
250	ANACORTES to PORTLAND	Non-Fungible FERC	Ln (15 * 177)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
251	BAYVIEW to PORTLAND	Fungible FERC	Ln (15 * 178)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
252	BAYVIEW to PORTLAND	Non-Fungible FERC	Ln (15 * 179)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
253	CHERRY POINT to PORTLAND	Fungible FERC	Ln (16 * 180)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
254	CHERRY POINT to PORTLAND	Non-Fungible FERC	Ln (16 * 181)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
255	FERNDALE to PORTLAND	Fungible FERC	Ln (16 * 182)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
256	FERNDALE to PORTLAND	Non-Fungible FERC	Ln (16 * 183)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
257	ANACORTES to BAYVIEW	N/A WUTC	Ln (16 * 184)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
258	CHERRY POINT to BAYVIEW	N/A WUTC	Ln (16 * 185)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
259	FERNDALE to BAYVIEW	N/A WUTC	Ln (16 * 186)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
260	ANACORTES to RENTON	Fungible WUTC	Ln (16 * 187)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
261	ANACORTES to RENTON	Non-Fungible WUTC	Ln (16 * 188)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
262	BAYVIEW to RENTON	Fungible WUTC	Ln (15 * 189)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
263	BAYVIEW to RENTON	Non-Fungible WUTC	Ln (15 * 190)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
264	CHERRY POINT to RENTON	Fungible WUTC	Ln (15 * 191)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
265	CHERRY POINT to RENTON	Non-Fungible WUTC	Ln (16 * 192)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
266	FERNDALE to RENTON	Fungible WUTC	Ln (16 * 193)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
267	FERNDALE to RENTON	Non-Fungible WUTC	Ln (16 * 194)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
268	ANACORTES to SEA-TAC	Fungible WUTC	Ln (16 * 195)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
269	ANACORTES to SEA-TAC	Non-Fungible WUTC	Ln (15 * 196)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
270	BAYVIEW to SEA-TAC	Fungible WUTC	Ln (15 * 197)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
271	BAYVIEW to SEA-TAC	Non-Fungible WUTC	Ln (15 * 198)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
272	CHERRY POINT to SEA-TAC	Fungible WUTC	Ln (16 * 199)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
273	CHERRY POINT to SEA-TAC	Non-Fungible WUTC	Ln (16 * 200)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
274	FERNDALE to SEA-TAC	Fungible WUTC	Ln (16 * 201)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
275	FERNDALE to SEA-TAC	Non-Fungible WUTC	Ln (16 * 202)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
276	ANACORTES to SEATTLE	Fungible WUTC	Ln (16 * 203)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
277	ANACORTES to SEATTLE	Non-Fungible WUTC	Ln (15 * 204)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
278	BAYVIEW to SEATTLE	Fungible WUTC	Ln (15 * 205)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
279	BAYVIEW to SEATTLE	Non-Fungible WUTC	Ln (15 * 206)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
280	CHERRY POINT to SEATTLE	Fungible WUTC	Ln (15 * 207)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
281	CHERRY POINT to SEATTLE	Non-Fungible WUTC	Ln (16 * 208)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
282	FERNDALE to SEATTLE	Fungible WUTC	Ln (16 * 209)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
283	FERNDALE to SEATTLE	Non-Fungible WUTC	Ln (16 * 210)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
284	ANACORTES to SPANAWAY	Fungible WUTC	Ln (16 * 211)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
285	ANACORTES to SPANAWAY	Non-Fungible WUTC	Ln (16 * 212)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
286	BAYVIEW to SPANAWAY	Fungible WUTC	Ln (15 * 213)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
287	BAYVIEW to SPANAWAY	Non-Fungible WUTC	Ln (15 * 214)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
288	CHERRY POINT to SPANAWAY	Fungible WUTC	Ln (15 * 215)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
289	CHERRY POINT to SPANAWAY	Non-Fungible WUTC	Ln (16 * 216)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
290	FERNDALE to SPANAWAY	Fungible WUTC	Ln (16 * 217)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
291	FERNDALE to SPANAWAY	Non-Fungible WUTC	Ln (16 * 218)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
292	ANACORTES to TACOMA	Fungible WUTC	Ln (16 * 219)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
293	ANACORTES to TACOMA	Non-Fungible WUTC	Ln (16 * 220)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
294	BAYVIEW to TACOMA	Fungible WUTC	Ln (15 * 221)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
295	BAYVIEW to TACOMA	Non-Fungible WUTC	Ln (15 * 222)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
296	CHERRY POINT to TACOMA	Fungible WUTC	Ln (15 * 223)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
297	CHERRY POINT to TACOMA	Non-Fungible WUTC	Ln (16 * 224)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
298	FERNDALE to TACOMA	Fungible WUTC	Ln (16 * 225)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
299	FERNDALE to TACOMA	Non-Fungible WUTC	Ln (16 * 226)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
300	ANACORTES to OLYMPIA	Fungible WUTC	Ln (16 * 227)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
301	ANACORTES to OLYMPIA	Non-Fungible WUTC	Ln (16 * 228)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
302	BAYVIEW to OLYMPIA	Fungible WUTC	Ln (15 * 229)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
303	BAYVIEW to OLYMPIA	Non-Fungible WUTC	Ln (15 * 230)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
304	CHERRY POINT to OLYMPIA	Fungible WUTC	Ln (16 * 231)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
305	CHERRY POINT to OLYMPIA	Non-Fungible WUTC	Ln (16 * 232)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
306	FERNDALE to OLYMPIA	Fungible WUTC	Ln (16 * 233)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
307	FERNDALE to OLYMPIA	Non-Fungible WUTC	Ln (16 * 234)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
308	ANACORTES to VANCOUVER	Fungible WUTC	Ln (16 * 235)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
309	ANACORTES to VANCOUVER	Non-Fungible WUTC	Ln (16 * 236)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
310	BAYVIEW to VANCOUVER	Fungible WUTC	Ln (15 * 237)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
311	BAYVIEW to VANCOUVER	Non-Fungible WUTC	Ln (15 * 238)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
312	CHERRY POINT to VANCOUVER	Fungible WUTC	Ln (15 * 239)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
313	CHERRY POINT to VANCOUVER	Non-Fungible WUTC	Ln (16 * 240)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
314	FERNDALE to VANCOUVER	Fungible WUTC	Ln (16 * 241)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
315	FERNDALE to VANCOUVER	Non-Fungible WUTC	Ln (16 * 242)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

1/ Based on Settlement Agreement Section 1.3: Ln (2 - Schedule 1, Ln 98)
 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 or Ln (5 - 4) or Ln 5 - Schedule 1, Ln 98
 5/ Based on Settlement Agreement Section 1.3: 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
 9/ Based on Settlement Agreement Section 1.3: If Ln 10 > or = Ln 1, then Ln (1.0 - 10) Otherwise 100%
 10/ Based on Settlement Agreement Section 1.3: If Ln 11 > or = Ln 1, then Ln (1.0 - 11) Otherwise 100%
 11/ Based on Settlement Agreement Section 1.3: If Ln 12 > or = Ln 1, then Ln (1.0 - 12) Otherwise 100%

Olympic Pipe Line Company

Workpapers

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Workpapers

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Olympic Pipe Line Company
Summary of Carrier Property Activity, Depreciation Expense and Working Capital - 2015
\$ 000's

Workpaper 1

Data Item	Source	Year 2004	Year 2005	Year 2006	Year 2007	Year 2008	Year 2009	Year 2010	Year 2011	Year 2012
A. Carrier Property Form 6 Pages 212 - 213										
<u>Annual Activities</u>										
1 Land Additions	Company Records 1/	\$0	\$15	\$0	\$0	\$40	\$0	\$0	\$0	\$0
2 Land Retirements	Company Records 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Land Adjustments and Transfers	Company Records 1/	\$0	\$0	\$0	\$0	\$0	(\$87)	\$0	\$0	\$0
4 Total Carrier Property Additions	Company Records 1/ 2/	\$19,126	\$25,801	\$8,771	\$7,376	\$9,531	\$7,457	\$10,879	\$6,897	\$10,109
5 Total Carrier Property Retirements	Company Records 1/ 2/	\$0	(\$6,550)	(\$339)	(\$4)	(\$801)	(\$40)	(\$740)	(\$94)	(\$3,078)
6 Total Carrier Property Adjustments and Transfers	Company Records 1/	(\$1,166)	\$0	\$263	\$0	\$0	(\$22,844)	(\$70)	(\$10)	\$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	\$4,957	\$4,640	\$4,819	\$5,090	\$5,195
8 Total Carrier Depreciation Retirements	Company Records 1/	(\$1,166)	(\$6,550)	(\$339)	(\$4)	(\$801)	(\$40)	(\$740)	(\$78)	(\$3,078)
9 Total Carrier Depreciation Adjustments	Company Records 1/	\$0	\$0	\$0	\$2	\$0	(\$3,605)	(\$31)	(\$6)	\$0
C Working Capital EOY Balances Form 6 Pages 110 - 113										
10 Oil Inventories	Company Records 1/	\$346	\$537	\$730	\$1,001	\$632	\$1,229	\$1,446	\$1,016	\$1,441
11 Materials & Supplies	Company Records 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Prepayments	Company Records 1/	\$1,895	\$2,321	\$2,755	\$1,682	\$2,214	\$2,325	\$1,655	\$2,087	\$2,922

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 - 2015
 \$ 000's

Workpaper 2

No.	Description	Source	2004	2005	2006	2007	2008	2009	2010	2011	2012
Monthly Inputs											
<u>Monthly Change in CWIP (Excluding Capitalized Interest)</u>											
1	January	Company Records	(\$66)	(\$8)	\$201	\$15	\$1,028	\$2,053	(\$33)	\$365	\$501
2	February	Company Records	\$543	\$139	\$201	(\$85)	(\$440)	(\$180)	\$421	\$168	\$686
3	March	Company Records	\$2,623	\$885	\$1,097	\$759	\$174	(\$628)	\$497	\$327	\$546
4	April	Company Records	\$152	(\$233)	\$179	\$390	\$323	\$190	\$209	\$437	\$510
5	May	Company Records	(\$774)	\$1,232	\$1,258	\$455	\$840	\$294	\$1,240	\$1,044	\$1,113
6	June	Company Records	\$3,216	\$2,753	\$984	\$600	\$41	\$1,292	\$83	\$2,086	(\$1,039)
7	July	Company Records	\$26	\$347	\$516	\$993	\$804	(\$498)	\$614	\$302	\$1,176
8	August	Company Records	\$1,839	\$1,849	\$927	(\$273)	\$1,255	(\$267)	\$811	\$565	\$711
9	September	Company Records	\$4,002	\$2,907	\$1,990	\$678	(\$161)	\$1,711	\$1,321	\$240	(\$1,143)
10	October	Company Records	\$2,138	\$544	\$183	(\$170)	\$1,006	(\$521)	(\$90)	\$508	\$800
11	November	Company Records	(\$1,999)	\$1,087	\$117	\$401	\$1,316	\$29	\$278	\$1,142	(\$1,024)
12	December	Company Records	(\$9,654)	(\$23,708)	(\$6,694)	(\$3,726)	(\$7,410)	(\$2,773)	(\$6,987)	(\$5,340)	(\$3,290)

Olympic Pipe Line Company
 Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2015
 \$ 000's

Workpaper 3

		Page 1 of 2
Data Item	Source	2015
Operating Expenses by FERC Account		
Excluding Transition Costs and Whatcom Creek		
<u>Operations</u>		
1 Salaries and Wages	Workpaper 5	\$0
2 Supplies and Expenses	Workpaper 5	\$2,726
3 Outside Services	Workpaper 5	\$22,232
4 Operating Fuel and Power	Workpaper 5	\$10,147
5 Oil Losses and Shortages	Workpaper 5	\$0
6 Rentals	Workpaper 5	\$129
7 Other Expenses	Workpaper 5	\$202
<u>General</u>		
8 Salaries and Wages	Workpaper 5	\$0
9 Supplies and Expenses	Workpaper 5	\$660
10 Outside Services	Workpaper 5	\$6,428
11 Rentals	Workpaper 5	\$235
12 Depreciation and Amortization	Workpaper 5	\$0
13 Depreciation Asset Retirement Obligations	Workpaper 5	\$0
14 Pensions and Benefits	Workpaper 5	\$0
15 Insurance	Workpaper 5	\$2,696
16 Casualty and Other Losses	Workpaper 5	\$0
17 Pipeline Taxes	Workpaper 5	\$2,553
18 Other Expenses	Workpaper 5	\$447
19 Total Operating Expenses		\$48,455

Summary of Tariff Year Data: Operating Expenses, Revenues, and Project Expenses - 2015

\$ 000's

		Page 2 of 2
Data Item	Source	2015
Project Expenses by FERC Account		
Excluding Transition Costs and Whatcom Creek		
<u>Operations</u>		
20 Salaries and Wages	Workpaper 6	\$0
21 Supplies and Expenses	Workpaper 6	\$0
22 Outside Services	Workpaper 6	\$12,211
23 Operating Fuel and Power	Workpaper 6	\$0
24 Oil Losses and Shortages	Workpaper 6	\$0
25 Rentals	Workpaper 6	\$0
26 Other Expenses	Workpaper 6	\$0
<u>General</u>		
27 Salaries and Wages	Workpaper 6	\$0
28 Supplies and Expenses	Workpaper 6	\$0
29 Outside Services	Workpaper 6	\$0
30 Rentals	Workpaper 6	\$0
31 Depreciation and Amortization	Workpaper 6	\$0
32 Pensions and Benefits	Workpaper 6	\$0
33 Insurance	Workpaper 6	\$0
34 Casualty and Other Losses	Workpaper 6	\$0
35 Pipeline Taxes	Workpaper 6	\$0
36 Other Expenses	Workpaper 6	\$0
37 Total Project Expenses		\$12,211

Olympic Pipe Line Company
 Transition Costs
 \$ 000's

Data Item	Source	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1 Transition Cost - Rate Litigation	Company Records	\$2,126	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Transition Cost - Bankruptcy	Company Records	\$1,725	\$1,871	\$116	\$0	\$0	\$0	\$0	\$0	\$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 December 31, 2015	Adjustment - Environmental Provision (non- cash) # 1	Adjustment - Pension Funding (non-cash) # 2	2015 Audit Adjustment # 3	2014 Audit Adjustment - Reversal # 4	ROW Maintenance Costs From Projects # 5	Other # 6	Total	
<u>Operations</u>										
1	Salaries and Wages	300								
2	Supplies and Expenses	310	2,725,963						2,725,963	
3	Outside Services	320	8,649,326		17,923	107,520	1,246,564		10,021,333	
4	Operating Fuel and Power	330	10,406,103		(546,144)	287,392			10,147,351	
5	Oil Losses and Shortages	340	11,225					(11,225)	0	
6	Rentals	350	128,732						128,732	
7	Other Expenses	390	201,899						201,899	
<u>General</u>										
8	Salaries and Wages	500							0	
9	Supplies and Expenses	510	660,491						660,491	
10	Outside Services	520	6,458,895	(471,000)	439,765				6,427,660	
11	Rentals	530	235,121						235,121	
12	Depreciation and Amortization	540	5,456,892					(5,456,892)	0	
13	Depreciation Asset Retirement Obligations	541							0	
14	Pensions and Benefits	550							0	
15	Insurance	560	2,696,437						2,696,437	
16	Casualty and Other Losses	570	0						0	
17	Pipeline Taxes	580	2,552,807						2,552,807	
18	Other Expenses	590	446,783						446,783	
19	Asset Retirement Obligation Accretion Expense	591	0						0	
20	Gain / Loss Asset Retirement Obligations	592	0						0	
21	Total Operating Expenses	Total	\$ 40,630,674	(471,000)	439,765	(528,221)	394,912	1,246,564	(5,468,117)	36,244,577

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

			Adjustment 1	Adjustment 2	Adjustment 3		Adjustment 4		
		2015	Bellingham (Whatcom Creek) Remediation	ROW Maintenance (move to Op Ex)	Bayview Non Carrier	2015 Audit Adjustments	2014 Audt Adjustments Reversal	2015 Adjusted	
<u>Operations</u>									
1	Salaries and Wages	300	\$0					\$0	
2	Supplies and Expenses	310	\$0					\$0	
3	Outside Services	320	\$ 13,706,320	(\$83,844)	(\$1,246,564)	(\$121,461)	\$42,307	(\$86,000)	\$ 12,210,758
4	Operating Fuel and Power	330	\$0					\$0	
5	Oil Losses and Shortages	340	\$0					\$0	
6	Rentals	350	\$0					\$0	
7	Other Expenses	390	\$0					\$0	
<u>General</u>									
8	Salaries and Wages	500	\$0					\$0	
9	Supplies and Expenses	510	\$0					\$0	
10	Outside Services	520	\$0					\$0	
11	Rentals	530	\$0					\$0	
12	Depreciation and Amortization	540	\$0					\$0	
13	Pensions and Benefits	550	\$0					\$0	
14	Insurance	560	\$0					\$0	
15	Casualty and Other Losses	570	\$0					\$0	
16	Pipeline Taxes	580	\$0					\$0	
17	Other Expenses	590	\$0					\$0	
Total			\$13,706,320	(\$83,844)	(\$1,246,564)	(\$121,461)	\$42,307	(\$86,000)	\$12,210,758

Olympic Pipe Line Company
Revenues

Workpaper 7

Data Item	FERC Account	2007	2008	2009	2010	2011	2012
Revenues	600						
1 Gathering Revenues	200	\$0	\$0	\$0	\$0	\$0	\$0
2 Trunk Revenues	210	\$76,761	\$77,072	\$62,411	\$57,026	\$62,723	\$69,930
3 Delivery Revenues	220	\$0	\$0	\$0	\$0	\$0	\$0
4 Allowance of Oil Revenue	230	\$0	\$0	\$0	\$0	\$0	\$0
5 Storage and Demurage Revenue	240	\$0	\$0	\$0	\$0	\$0	\$0
6 Rental Revenue	250	\$0	\$0	\$0	\$0	\$0	\$0
7 Incidental Revenue	260	\$3,609	\$1,071	\$571	\$442	\$409	\$434
8 Total		\$80,369	\$78,143	\$62,983	\$57,468	\$63,132	\$70,364