

**UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION**

Sea Robin Pipeline Company, LLC § Docket No. RP07-____-000

**PREPARED DIRECT TESTIMONY
OF
LAWRENCE J. BIEDIGER**

1 **Q. Please state your name and business address.**

2 A. My name is Lawrence J. Biediger. My business address is 5444 Westheimer Road,
3 Houston, Texas.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Panhandle Eastern Pipe Line Company, LP (“Panhandle”) as
6 Senior Director of Rates in the Rates and Regulatory Affairs Department. In
7 addition to Panhandle, I have the same position with the other pipeline companies of
8 the Panhandle Energy pipeline group which includes Sea Robin Pipeline Company,
9 LLC (“Sea Robin”), Florida Gas Transmission Company, LLC (“Florida Gas”),
10 Southwest Gas Storage Company, Trunkline Gas Company, LLC (“Trunkline”) and
11 Trunkline LNG Company, LLC.

12 My present duties include the preparation and/or supervision of the preparation of
13 Cost of Service, tracker filings, transportation revenue and rate design data relating
14 to certificate, general rate, and tariff filings for all the Panhandle Energy pipeline
15 group of companies.

16 **Q. Please describe your pertinent employment history.**

1 A. From June 1979 until July 1980, I held various positions in the Controller's
2 Department of Trunkline. In August 1980, I joined the Regulatory Affairs
3 Department of Panhandle and Trunkline and, until April 1987, I held the positions of
4 Economic Analyst, Rate Analyst and Senior Rate Analyst in that department. From
5 May 1987 through August 1988, I was Assistant Manager of Purchased Gas
6 Adjustments ("PGAs"). In September 1988, I was promoted to Manager of Rates. I
7 was made Director of Rates in February 1991. I assumed that function for Florida
8 Gas with the acquisition of the CrossCountry Energy pipelines from Enron Corp. by
9 Southern Union Company ("Southern Union") in November 2004. In August 2005,
10 I was made Sr. Director of Rates.

11 **Q. Please describe your educational background.**

12 A. I graduated from Texas A&M University in 1979 with a Bachelor of Business
13 Administration degree in Accounting.

14 **Q. Have you previously submitted testimony before the Federal Energy Regulatory**
15 **Commission?**

16 A. Yes. I have submitted testimony in Trunkline Gas Company, Docket No. RP89-160-
17 000, Trunkline Gas Company, Docket No. RP92-165-000, Trunkline Gas Company,
18 Docket No. RP94-164-000, Trunkline Gas Company, Docket No. RP96-129-000,
19 Sea Robin Pipeline Company, Docket No. CP95-168-000, Transwestern Pipeline
20 Company, LLC, Docket No. RP06-614-000, and Southwest Gas Storage Company,
21 Docket No. RP07-34-000.

22 **Q. What is the scope of your testimony in this proceeding?**

1 A. I will testify in the following areas:

- 2 1) Overall Cost of Service;
3 2) Claimed Rate Base and proposed Return;
4 3) Accumulated Deferred Income Taxes;
5 4) Depreciation, Depletion and Amortization Expense;
6 5) Operation and Maintenance Expense;
7 6) Income Taxes;
8 7) Revenue Credits, and
9 8) Gas Balance.

10 **Q. What Exhibits are you responsible for in this proceeding?**

11 A. I am responsible for the following exhibits and schedules which support my
12 testimony and have been prepared by me or under my supervision:

13	<u>Exhibit No.</u>	<u>Reference</u>	<u>Description</u>
14	SR-15	STATEMENT A	Overall Cost of Service
15	SR-16	STATEMENT B	Rate Base and Return
16	SR-17	Schedule B-1	Accumulated Deferred
17			Income Taxes
18	SR-18	Schedule B-2	Regulatory Assets
19	SR-19	STATEMENT H-2	Depreciation, Depletion and
20			Amortization Expense
21		Schedule H-2(1)	Reconciliation of
22			Depreciable Plant
23		Schedule H-2(2)	ARO-Related Expenses
24	SR-20		Gas Plant Remaining Life
25			Analysis
26	SR-21	STATEMENT H-1	Operation and Maintenance

1			Expenses
2	SR-22	STATEMENT H-3	Income Taxes
3	SR-23	Schedule G-4	At-Risk Revenues
4	SR-24	Schedule G-5	Other Revenues
5	SR-25	Schedule G-6	Miscellaneous Revenues
6	SR-26	Schedule I-5	Gas Balance

7 **Q. What Base Period is utilized by Sea Robin for this filing?**

8 A. Sea Robin has used a Base Period reflecting the actual data for the twelve months
9 ended February 28, 2007, in this proceeding. Adjustments were incorporated for
10 known and measurable changes which will occur during the nine months succeeding
11 the end of the Base Period, through November 30, 2007 ("Adjustment Period"). The
12 Base Period, as adjusted for changes occurring in the Adjustment Period, is
13 referenced as the "Test Period."

14 **Q. What is the total Cost of Service in this proceeding?**

15 A. Sea Robin's Cost of Service, after deducting Revenue Credits, is \$21,999,861, as
16 reflected in my Exhibit No. SR-15.

17 **Q. Please explain Exhibit No. SR-15.**

18 A. Exhibit No. SR-15 is a summary of the total Test Period Cost of Service reflecting
19 the costs for twelve months ended February 28, 2007, as adjusted. The exhibit is
20 detailed by each of the components of the Cost of Service.

21 **Q. What are the components of the total system Cost of Service as shown in your**
22 **Exhibit No. SR-15?**

23 A. Total Operating Expenses shown on Lines 1 through 3 are \$10,606,476 and are

1 shown in detail in my Exhibit No. SR-21. Depreciation and Amortization Expenses,
2 shown on Line 4 as \$4,334,943, are from my Exhibit No. SR-19. The Federal and
3 State Income Taxes, on Lines 7 and 8, are \$2,273,838 and \$92,733, respectively, and
4 are the subject of my Exhibit No. SR-22. Sea Robin's witness Mr. Brocato's Exhibit
5 No. SR-31 supports Taxes Other Than Income Taxes in the amount of \$315,335, on
6 Line 5. The Return component of \$5,546,966, shown on Line 6, is taken from my
7 Exhibit No. SR-16. The Gas Revenue Credits in the amount of (\$1,170,430), on
8 Line 9, are taken from my Exhibit No. SR-24.

9 **Q. Please describe your Exhibit No. SR-16.**

10 A. Exhibit No. SR-16 reflects the various components of the Rate Base to determine a
11 net Rate Base of \$51,792,395. The Return allowance on Rate Base of \$5,546,966 is
12 based on an Overall Rate of Return of 10.71 percent. The derivation of the 10.71
13 percent overall Rate of Return is discussed in the testimony and exhibits of Sea
14 Robin's witnesses Mr. Langston and Mr. Hevert.

15 **Q. What are the components of Rate Base?**

16 A. The adjusted Rate Base includes total Gas Plant of \$315,939,754, as shown in Mr.
17 Brocato's Exhibit No. SR-28. This gross Gas Plant figure is reduced by the
18 Accumulated Provision for Depreciation of \$253,948,594, as determined in Mr.
19 Brocato's Exhibit No. SR-29, and Accumulated Deferred Income Taxes of
20 (\$11,625,000), which were taken from my Exhibit No. SR-17. The Working Capital
21 allowance of \$956,972, taken from Mr. Brocato's Exhibit No. SR-30, and
22 Regulatory Assets of \$469,263, taken from my Exhibit No. SR-18, are added to

1 obtain the Rate Base of \$51,792,395.

2 **Q. What is the basis for the Accumulated Deferred Federal and State Income**
3 **Taxes used to reduce Gas Plant for Rate Base purposes?**

4 A. Exhibit No. SR-17, Page 1, sets forth the Accumulated Deferred Income Taxes by
5 FERC account applicable to Sea Robin's Cost of Service. Column (m) on Page 1
6 reflects the changes in the provision for Deferred Income Taxes projected to occur
7 during the Adjustment Period, including the changes resulting from plant additions
8 and retirements; tax and book depreciation; and other related entries projected to be
9 recorded during the Adjustment Period. Column (n) on Page 1 eliminates the
10 Accumulated Deferred Income Taxes not appropriately included in Rate Base and
11 Column (o) reflects the resulting Test Period Accumulated Deferred Income Taxes
12 of (\$11,625,000) used in the Rate Base calculation. Page 2 of my Exhibit No. SR-17
13 identifies the individual components that comprise the Accumulated Deferred Taxes
14 in Account Nos. 190, 282 and 283, and indicates those claimed in Rate Base.

15 **Q. Please describe the Regulatory Asset balance claimed in Rate Base on Exhibit**
16 **No. SR-18.**

17 A. As shown on Line 16, Column (a) of my Exhibit No. SR-18, the projected balance at
18 the end of the Test Period for the Regulatory Asset claimed in Rate Base is
19 \$469,263. Sea Robin currently has no regulatory liability balance in FERC Account
20 No. 254 to be claimed in Rate Base. The Regulatory Asset balance claimed at the
21 end of the Test Period represents the projected balance in FERC Account No. 182.3
22 for Equity AFUDC Gross-Up recorded in accordance with FASB Statement No. 109.

1 **Q. Do you have an exhibit reflecting the derivation of the Depreciation and**
2 **Amortization Expense?**

3 A. Yes, as shown on Page 1 of my Exhibit No. SR-19, Depreciation and Amortization
4 Expense of \$4,334,943, on Line 33, Column (h) is included in the overall Cost of
5 Service. Depreciation and Amortization Expense on Lines 1 through 28 was
6 calculated by taking the adjusted Gas Plant in Column (a), and applying the proposed
7 annual depreciation rates as shown in Column (e) to obtain the total expense
8 included in the Cost of Service. Page 2 of my Exhibit No. SR-19 provides the
9 reconciliation of Depreciable Plant to the Total Gas Plant shown on Mr. Brocato's
10 Exhibit No. SR-28. Page 3 of my Exhibit No. SR-19 sets forth the expenses related
11 to asset retirement obligations ("AROs") included in the Cost of Service. These
12 expenses make up the remainder of the Depreciation and Amortization Expense
13 reflected on Lines 29 through 32 of Page 1 of my Exhibit No. SR-19.

14 **Q. What is the source of the depreciation rates used on Exhibit No. SR-19 for the**
15 **depreciation of Gas Plant - Gathering?**

16 A. The Gathering depreciation rates are pursuant to Article III of the Stipulation and
17 Agreement dated January 16, 2002, in Docket No. CP95-168-006. The stipulated
18 depreciation rates were approved by the Commission's order dated March 13, 2002
19 (98 FERC ¶ 61,263 (2002)), for the Gathering facilities.

20 **Q. What is the source of the depreciation rates used on Exhibit No. SR-19 for the**
21 **depreciation of Gas Plant - Transmission?**

22 A. The Transmission depreciation rates are also pursuant to Article III of the Stipulation

1 and Agreement dated January 16, 2002, in Docket No. CP95-168-006. The
2 stipulated depreciation rates were approved by the Commission's order dated March
3 13, 2002, for the mainline Transmission facilities.

4 **Q. Why is no change in depreciation rates appropriate for the Sea Robin system?**

5 A. The January 16, 2002 Stipulation and Agreement depreciation rates reflected a
6 remaining depreciable life of 23 years on a combined basis for Gathering and
7 Transmission facilities. Sea Robin proposes that the depreciation rate for the
8 Gathering and Transmission Gas Plant assets be continued at 0.80 percent based on
9 the remaining depreciable life of the facilities. Utilizing the 0.80 percent
10 depreciation rate for all Gathering and Transmission facilities on a combined basis
11 will yield a remaining depreciable life of approximately 30 years, as shown on my
12 Exhibit No. SR-20, which Sea Robin believes to be appropriate given the increase in
13 remaining depreciable life and the diminishing availability of gas supplies. This
14 increase in the remaining depreciable life and taking into account available gas
15 supplies indicates that the current depreciation rates should be continued. Likewise,
16 Sea Robin proposes to continue the settlement negative salvage rate of 0.25 percent
17 for its Gathering and Transmission facilities that have no associated AROs.

18 **Q. What depreciation rates are you proposing in this proceeding for General**
19 **Plant?**

20 A. I am proposing the continued use of the depreciation rates for General Plant as set
21 forth in Article III of the Stipulation and Agreement dated January 16, 2002, in
22 Docket No. CP95-168-006, and approved by Commission order dated March 13,

1 2002, with the exception of Computer Equipment, which Sea Robin proposes to
2 depreciate at an annual rate of 20 percent, and Autos and Pickups, which Sea Robin
3 proposes to depreciate at an annual rate of 25 percent. These proposed rates are
4 appropriate based on the useful lives of these types of assets.

5 **Q. What rates are you proposing in this proceeding for Intangible Plant?**

6 A. I am proposing to continue to use a 10.00 percent amortization rate for
7 Miscellaneous Intangibles and a 10.91 percent amortization rate for Intangibles –
8 Computer Software, which are also appropriate based on their useful lives. In
9 addition, I am proposing the following annual amortization of Contributions in Aid
10 of Construction (“CIAC”) to the various areas:

11	Union Oil	\$3,094
12	Union Oil	\$797
13	Texaco/Samedan/Aviara	\$250,000
14	McMoran	\$35,000

15 **Q. How were these amortizations determined?**

16 A. For the contributions applicable to each of these, I have used a projected life of 10
17 years for an amortization rate of 10 percent of the plant balance of \$2,888,910.
18 These amortizations are related to contributions for interconnections to various
19 producers.

20 **Q. Have these amortization rates been utilized on the books?**

21 A. Yes, all of these contributions were made prior to the beginning of the Base Period
22 and the amortization rates proposed have been utilized on the books.

1 **Q. Please further explain Page 3 of Exhibit No. SR-19.**

2 A. Page 3 of my Exhibit No. SR-19 sets forth the expenses, by function, included in
3 Sea Robin's overall Cost of Service associated with AROs pursuant to FASB
4 Statement No. 143, Accounting for Asset Retirement Obligations, ("Statement
5 No. 143"). In the instant filing, ARO-related expenses are made up of three
6 components: (1) an annual amortization in the amount of (\$16,108) of an ARO-
7 implemented Regulatory Liability, based on the projected balance as of the end
8 of the Test Period; (2) annual Depreciation Expense on Sea Robin's ARO assets
9 of \$89,574; and (3) annual accretion expense of \$329,408 on Sea Robin's ARO
10 liabilities, which is a projection of cost based on the average expense for the five-
11 year period subsequent to the Test Period. The total of these three components
12 equals \$402,874, as reflected on Line 10, Column (c).

13 **Q. Please explain the impact of Statement No. 143 on Sea Robin's facilities.**

14 A. Sea Robin follows the provisions of Statement No. 143, FASB Interpretation No.
15 47, Accounting for Conditional Asset Retirement Obligations ("FIN No. 47"),
16 and FERC's regulations issued in Docket No. RM02-7-000, Accounting,
17 Financial Reporting, and Rate Filing Requirements for Asset Retirement
18 Obligations ("Order 631") to account for its AROs. Sea Robin adopted
19 Statement No. 143 on January 1, 2003 and FIN No. 47 as of December 31, 2005.
20 Statement No. 143 requires an ARO to be recorded when a legal obligation to
21 retire the asset exists. FIN No. 47 clarifies that an ARO should be recorded for
22 all assets with legal retirement obligations, even if the enforcement of the

1 obligation is contingent upon the occurrence of events beyond the company's
2 control. Sea Robin has identified and recorded such obligations associated with
3 certain of its offshore facilities in the Gulf of Mexico. In addition, as part of its
4 FIN No. 47 analysis, Sea Robin recognized a minor amount of AROs related to
5 certain asbestos removal obligations, which will cease to exist by the end of the
6 Test Period. Sea Robin has not recorded any other asset retirement obligations
7 associated with its onshore facilities because it intends to continue to utilize the
8 onshore facilities into the indefinite future and, as such, cannot reasonably
9 estimate the present value of any such obligations.

10 **Q. How did Sea Robin determine the fair values of its AROs?**

11 A. The fair values of AROs were calculated using an expected present value
12 technique, which reflected assumptions such as removal and remediation costs,
13 inflation and profit margins that third parties would demand to settle the
14 obligations. Sea Robin did not include a market risk premium for unforeseeable
15 circumstances in its fair value estimates because such a premium could not be
16 reliably estimated.

17 **Q. How were the initial implementation entries recorded?**

18 A. The net present value of projected AROs ("ARO liabilities") was recorded on
19 Sea Robin's books beginning in January 2003 with an offsetting increase to the
20 cost of the assets that gave rise to the legal obligations by the same amount
21 ("ARO assets"). Additionally, as described in Order 631, a cumulative effect
22 adjustment was recorded as a Regulatory Liability.

1 **Q. Please explain.**

2 A. To the extent that Sea Robin's offshore facilities with AROs were placed in
3 service in prior years, cumulative depreciation of the associated capitalized ARO
4 assets and cumulative accretion expense of the present-valued ARO liabilities up
5 to the January 2003 implementation date were debited to an ARO-implemented
6 Regulatory Liability. Additionally, the cumulative negative salvage accruals on
7 the offshore assets with AROs were transferred from Account No. 108,
8 Accumulated provision for depreciation of gas utility plant, and credited to the
9 ARO-implemented Regulatory Liability. At the January 1, 2003 implementation
10 date, cumulative negative salvage accruals exceeded the cumulative accretion
11 and Depreciation Expense resulting in a net Regulatory Liability.

12 **Q. What is the basis for Sea Robin's negative salvage accruals?**

13 A. Sea Robin's negative salvage accruals are based upon the negative salvage rate
14 of 0.25 percent per annum for depreciable offshore facilities, which are pursuant
15 to Article III of the Stipulation and Agreement dated January 16, 2002, in Docket
16 No. CP95-168-006.

17 **Q. What costs associated with the AROs have been recorded since the**
18 **implementation date?**

19 A. Monthly accretion expense on the ARO liabilities, offset by monthly negative
20 salvage accruals on the offshore assets with AROs have been recorded in the
21 ARO-implemented Regulatory Liability account. Sea Robin will continue
22 recording the monthly accretion and negative salvage accruals to the ARO-

1 implemented Regulatory Liability until the end of the Test Period at November
2 30, 2007. Further, a Test Period adjustment to debit the ARO-implemented
3 Regulatory Liability will be made to reclassify cumulative Depreciation Expense
4 on the ARO assets since the January 2003 implementation date until the end of
5 the Test Period.

6 **Q. How do you propose to treat and recover these costs?**

7 A. As shown on Page 3, Line 7 of my Exhibit No. SR-19, Sea Robin is proposing to
8 amortize the ARO-implemented Regulatory Liability balance at November 30,
9 2007 over 30.41 years, which is the combined Gathering and Transmission gas
10 plant remaining life, as reflected on my Exhibit No. SR-20. This results in a total
11 annual amortization of (\$16,108). In addition, the Cost of Service includes
12 annual Depreciation Expense on a prospective basis totaling \$89,574 on the
13 capitalized ARO assets, as reflected on Line 8, Column (c). Finally, Line 9,
14 Column (c) reflects annual accretion expense of \$329,408 on the ARO liabilities
15 to recognize continued increases in the obligations.

16 **Q. How is Sea Robin addressing the issue of increasing monthly accretion over**
17 **time?**

18 A. For purposes of calculating its Cost of Service, Sea Robin projected annual
19 accretion expense based on currently recognized AROs for a five-year period
20 subsequent to the end of the Test Period from December 2007 through November
21 2012. The total accretion for this five-year period was divided by five to derive
22 an average annual accretion allowance of \$329,408. Further, since the ARO-

1 related expenses included in the Cost of Service are based on currently
2 recognized AROs, Sea Robin is also proposing to track any differences between
3 the ARO-related allowance in rates and the monthly accretion and Depreciation
4 Expense calculated in accordance with Statement No. 143 on a prospective basis.

5 **Q. Have you prepared an exhibit setting forth the Operation and Maintenance**
6 **(“O&M”) Expenses claimed in the Cost of Service?**

7 A. Yes, I have. My Exhibit No. SR-21 shows O&M Expense for the twelve months
8 ended February 28, 2007, as adjusted for known and measurable changes projected
9 to occur to and including November 30, 2007.

10 **Q. Please describe Exhibit No. SRS-21.**

11 A. Pages 1 through 4 of my Exhibit No. SR-21, Columns (a) through (d), set forth the
12 O&M Expenses for the twelve months of actual experience ended February 28,
13 2007; the adjustments to these Base Period expenses in Columns (e) through (h); and
14 the total claimed O&M Expenses in Columns (i) through (l). The O&M Expenses
15 are shown by FERC account number and are subdivided between Labor, Supplies
16 and Expenses (“S&E”) and Gas Cost. The annual O&M Expense, as adjusted, is
17 \$10,606,476 as shown at Page 4, Column (l), Line 23.

18 **Q. Have you detailed the adjustments to actual O&M Expenses which are**
19 **necessary to annualize the effect of changes which have actually occurred or**
20 **which will occur during the Adjustment Period?**

21 A. Yes. Adjustments to the Base Period O&M Expenses total \$1,203,904 (Page 4,
22 Column (h), Line 23). Page 5 contains a summary and a narrative description of

1 each adjustment. The components of each O&M adjustment in detail by FERC
2 Account are shown on Pages 18 through 32. Basically, the O&M adjustments fall
3 into the following categories: 1) salary increases for the employee merit budget and
4 increases in cost levels for S&E; 2) elimination of costs associated with company
5 used gas; 3) Administrative and General expenses; 4) normalization of corporate
6 costs attributable to Sea Robin; and 5) removal of non-recurring and out-of-period
7 charges and inclusion of costs incurred but not paid.

8 **Q. Please explain Adjustment No. 1 to O&M.**

9 A. Adjustment No. 1 for \$134,035, as shown on Page 18 of my Exhibit No. SR-21,
10 provides for actual labor expenses incurred but not recorded for the last thirteen
11 business days in February 2007 and eliminates the effects of out-of-period labor
12 entries contained in the twelve-month period ended February 28, 2007. Southern
13 Union and its affiliates follow a biweekly payroll calendar. Labor expenses incurred
14 for the last thirteen business days of February 2007 were paid in March 2007.

15 **Q. Please describe Adjustment No. 2 to O&M Expenses.**

16 A. Adjustment No. 2 for \$109,537, as shown on Pages 19 through 21 of my Exhibit No.
17 SR-21 normalizes salary increases which became effective during the twelve-month
18 period ending February 28, 2007, as projected through the end of November 2007.
19 This adjustment reflects salary merit increases necessary to continue the Company
20 policy of maintaining compensation programs that will attract and retain employees.

21 **Q. Please describe Adjustment No. 3 to O&M Expenses.**

22 A. Adjustment No. 3 for \$176,884, on Pages 22 and 23 of my Exhibit No. SR-21

1 annualizes the projected increases in the cost of Supplies and Expenses which have
2 occurred and which will occur through the end of November 2007. Since the
3 Company does not purchase the same supplies and expenses each month, and
4 increases in the cost of materials purchased in the early months of the period do not
5 reflect cost increases which have occurred throughout the twelve-month period
6 ended February 28, 2007, a series of wholesale price indices published by the Bureau
7 of Labor Statistics were utilized to measure the effect of these cost increases on
8 O&M Expenses, as shown on Pages 24 and 25 of my Exhibit No. SR-21.

9 **Q. Has the Commission approved a Cost of Service including supplies and expense**
10 **increases measured by the indices you are recommending?**

11 A. Yes, it has. Although the Commission did not address the issue directly because
12 there was no exception to the Administrative Law Judge's ("ALJ's") Decision,
13 Opinion No. 395 in Panhandle's proceeding in Docket No. RP91-229-000, 71 FERC
14 ¶61,228 (1995), affirmed in pertinent part the ALJ's Decision, 68 FERC ¶63,008 at
15 65,094 (1994), which approved cost increases which had actually occurred during
16 the Base and Test Periods of that proceeding measured by the use of these indices.

17 **Q. Please describe Adjustment No. 4 to O&M Expenses.**

18 A. Adjustment No. 4, as shown on Page 26 of my Exhibit No. SR-21 eliminates entries
19 related to gas purchase accounts in accordance with the service restructuring under
20 Order Nos. 636, et seq., as well as gas costs to be recovered through Sea Robin's fuel
21 retention percentages.

22 **Q. What are the adjustments to Administrative and General ("A&G") Expenses**

1 **that comprise Adjustment No. 5?**

2 A. Adjustment No. 5, summarized on Page 27 of my Exhibit No. SR-21, is an
3 adjustment to A&G Expenses in the amount of \$783,448, which reflects: 1) the
4 elimination of entries relating to periods outside the Base Period; 2) the
5 normalization of corporate charges; 3) the inclusion of increases in insurance costs
6 and medical plan costs; 4) the removal of FERC Order No. 472 Annual Charge
7 expenses, which are collected through a separate surcharge provided for in Sea
8 Robin's FERC Gas Tariff, Second Revised Volume No. 1; and 5) the amortization of
9 regulatory expenses.

10 **Q. Did you eliminate expenses that did not pertain to Sea Robin's Base Period?**

11 A. Yes. Various entries recorded during the Base Period, but related to out-of-period
12 items, have been eliminated from FERC Account Nos. 920, 921, 923 and 930.2, as
13 shown on Page 28 of my Exhibit No. SR-21.

14 **Q. Please explain the adjustments to normalize corporate charges.**

15 A. During the twelve-month period ended February 28, 2007, costs allocated to Sea
16 Robin included costs from Southern Union. As shown on Page 29 of my Exhibit No.
17 SR-21, the adjustments to FERC Account Nos. 920, 921, 923, 926, and 930.2,
18 establish normalized expense levels based on changes occurring through the end of
19 the Adjustment Period for these costs incurred by Southern Union on Sea Robin's
20 behalf.

21 **Q. What adjustments did you make to insurance costs?**

22 A. As shown on Page 30, Line 18, Column (c) of my Exhibit No. SR-21, a net increase

1 of \$378,940 was made to normalize the Base Period activity recorded in FERC
2 Account Nos. 924 and 925 for changes in insurance expenses that are expected to
3 occur during the Adjustment Period. The majority of this adjustment relates to
4 property damage caused by Hurricanes Katrina and Rita in 2005 and the resultant
5 increase in premium costs.

6 **Q. What adjustment did you make for employee benefits?**

7 A. In addition to the adjustments to FERC Account No. 926 to normalize corporate
8 charges discussed above, an adjustment of \$28,736 to the costs for the medical,
9 dental and vision programs was made to reflect the projected increase in the cost of
10 these programs during 2007, as shown on Page 31, Line 10, of my Exhibit No. SR-
11 21.

12 **Q. What adjustments have you included for regulatory expenses?**

13 A. FERC Account No. 928, has been adjusted to reflect the removal of FERC Order No.
14 472 Annual Charge expenses, which are collected through a separate surcharge as set
15 forth in Section 21 of the General Terms and Conditions of Sea Robin's FERC Gas
16 Tariff, Second Revised Volume No. 1. Also, an adjustment has been made to
17 include the recovery of estimated regulatory expenses of \$1,000,000 to be incurred
18 as a result of this rate case proceeding. Sea Robin is proposing to recover these costs
19 over a five-year period. As shown on Page 32 of my Exhibit No. SR-21, FERC
20 Account No. 928, has been adjusted by (\$89,218) to include the recovery of an
21 annual representative level of regulatory expenses to be incurred as a result of this
22 rate case proceeding and to eliminate the FERC Annual Charges. After adjustments,

1 the amount claimed for Account No. 928 is \$200,300, as shown on Line 4, Column
2 (c).

3 **Q. Has Sea Robin included an adjustment for charitable donations in this filing?**

4 A. No. Sea Robin has not included such an adjustment in this filing.

5 **Q. Is Sea Robin itself subject to income taxes?**

6 A. No. As a limited liability company, Sea Robin is a pass-through entity for tax
7 purposes and, therefore, is not itself subject to income taxes. However, the ultimate
8 owner of Sea Robin is subject to actual or potential income tax liability on its shares
9 of Sea Robin's income.

10 **Q. Does the Commission's Policy Statement authorize an income tax allowance in**
11 **the case of an interstate pipeline that is a pass-through entity for income tax**
12 **purposes?**

13 A. Yes. The Policy Statement authorizes an income tax allowance in cases where
14 partnerships or similar pass-through entities own the assets of a regulated public
15 utility to the extent that the owner or owners of the pass-through entity are subject to
16 actual or potential income tax liability on their shares of the pass-through entity's
17 income.

18 **Q. What factors does the Commission consider when authorizing an income tax**
19 **allowance for a pipeline that is a pass-through entity for income tax purposes?**

20 A. The Commission considers the pipelines' owners and their tax status. If there is
21 more than one level of pass-through entities, the Commission evaluates the owner
22 where ultimate tax liability resides and whether such owner has actual or potential

1 income tax liability on income from the pipeline (Id. at P 42.) An income tax
2 allowance is authorized regardless of the type of entity or individual which
3 ultimately owns the public utility assets, “provided that an entity or individual has
4 an actual or potential income tax liability to be paid on that income from those
5 assets.” (Policy Statement, 111 FERC ¶61,139 at P 32.)

6 **Q. Please identify the owners of Sea Robin.**

7 A. Sea Robin is owned 50 percent each by Trunkline Deepwater Pipeline, LLC and
8 Trunkline Offshore Pipeline, LLC, which are both wholly-owned by Panhandle
9 Holdings, LLC, which is wholly-owned by Panhandle. The ownership of
10 Panhandle is divided between: (1) 1 percent by general partner, Southern Union
11 Panhandle, LLC, which is wholly-owned by Southern Union, a Delaware
12 Corporation; and (2) 99 percent by limited partner, Southern Union.

13 **Q. Is the ultimate owner of Sea Robin subject to actual or potential income tax**
14 **liability with respect to income from Sea Robin?**

15 A. Yes. Southern Union, as a corporation, is subject to the corporate marginal tax rate
16 of 35 percent, and 100 percent of Sea Robin’s income is included in the
17 determination of Southern Union’s federal and state income tax liability.

18 **Q. What Federal and State Income Tax allowances are included in the Cost of**
19 **Service?**

20 A. The allowances for Federal and State Income Taxes, as shown in Exhibit No. SR-22,
21 are \$2,273,838 and \$92,733, respectively.

22 **Q. Please explain the Federal Income Tax computation shown on Page 1 of your**

1 **Exhibit No. SR-22.**

2 A. The Federal Income Tax Allowance is computed based on the applicable Return, as
3 determined on my Exhibit No. SR-16. The Return, after Federal Income Tax
4 Adjustments, is computed on this exhibit as shown on Line 5. A tax-on-tax factor is
5 applied to the Return after Federal Income Tax Adjustments to compute Federal
6 Income Taxes of \$2,273,838, shown on Line 6, which are based on the statutory tax
7 rate of 35 percent.

8 **Q. What is the basis for the interest and debt expense deduction on Exhibit No. SR-**
9 **22, Line 2?**

10 A. Interest and debt expense of \$1,341,423 was computed by multiplying Rate Base by
11 the Return factor attributable to debt of 2.59 percent, as shown on Mr. Langston's
12 Exhibit No. SR-4. This computation, set forth on Page 6 of my Exhibit No. SR-22,
13 yields the amount of debt-related Return to be deducted.

14 **Q. What is the basis for the deficient deferred income tax adjustment on Exhibit**
15 **No. SR-22, Line 3?**

16 A. The deficient deferred income tax adjustment of \$17,299 represents the annual
17 amortization, grossed up for purposes of the Income Tax calculation, of Sea Robin's
18 deficient deferred income taxes projected as of November 30, 2007.

19 **Q. Please explain.**

20 A. Deficient deferred income taxes of \$137,921 are calculated on Page 2 of my Exhibit
21 No. SR-22. This calculation incorporates the additions and retirements during the
22 Adjustment Period reflected on Mr. Brocato's Exhibit No. SR-28. The deficient

1 deferred income taxes are amortized over 22.20 years, the regulatory remaining life
2 of the depreciable assets of Sea Robin. Page 3 of my Exhibit No. SR-22 sets forth
3 the calculation of the regulatory remaining life, which also incorporates the additions
4 and retirements projected during the Adjustment Period and utilizes the Test Period
5 Depreciation Expense reflected on my Exhibit No. SR-19. An annual amortization
6 of \$6,213 is derived on Line 7, Page 3 of my Exhibit No. SR-22, which is grossed up
7 on Line 8 for the Income Tax calculation by Sea Robin's composite Federal and
8 State Income Tax rate of 35.9147 percent to arrive at the deficient deferred income
9 tax adjustment on Exhibit No. SR-22, Page 1, Line 3.

10 **Q. How were State Income Taxes computed?**

11 A. A tax-on-tax factor was applied to the sum of the Return after Federal Income Tax
12 Adjustments and Federal Income Tax Allowance to compute the claimed State
13 Income Tax Allowance, in the amount of \$92,733, based on a weighted average
14 effective state tax rate of 1.4073 percent, as reflected on Page 4 of my Exhibit No.
15 SR-22.

16 **Q. Please explain Exhibit No. SR-23.**

17 A. Exhibit No. SR-23 shows that Sea Robin did not have revenues where there is a
18 separate cost of service associated with "at-risk" facilities.

19 **Q. Please discuss Exhibit No. SR-24.**

20 A. Exhibit No. SR-24 shows the revenues booked to FERC Account Nos. 490-495 for
21 the Base and Test Periods. For these accounts, Base and Test Periods only recorded
22 activity in FERC Account No. 495, Other Gas Revenues. The unadjusted amount of

1 (\$1,170,430), as shown on Line 13 of Exhibit No. SR-24, is credited to the overall
2 Cost of Service as shown on my Exhibit No. SR-15.

3 **Q. Please describe the revenues included in Account No. 495, Other Gas Revenues.**

4 A. These revenues reflect the transportation of liquid condensate during the course of
5 operating the pipeline system. As shown on Line 13, during the Base Period, Sea
6 Robin recorded revenues of (\$1,170,430) related to the transportation of liquid
7 condensate. No adjustment to this amount is proposed during the Test Period.

8 **Q. Please explain Exhibit No. SR-25.**

9 A. Exhibit No. SR-25 shows Sea Robin's revenues and volumes associated with
10 penalties, cashouts and other imbalance adjustments for the twelve months ended
11 February 28, 2007. These amounts are flowed back annually to shippers pursuant to
12 Section 22, Crediting Flowthrough Mechanism, as detailed in the General Terms and
13 Conditions of Sea Robin's FERC Gas Tariff, Second Revised Volume No. 1 and are
14 not a component of the overall Cost of Service.

15 **Q. Please describe Exhibit No. SR-26.**

16 A. Exhibit No. SR-26, Page 1 reflects the Gas Balance for the twelve months ended
17 February 28, 2007, while Page 2 reflects the Gas Balance for the twelve months
18 ended February 28, 2007, as adjusted. The data is in the form required by the FERC
19 Form No. 2, Pages 520 and 521. The gas balance accounts for all volumes of gas
20 that are received and delivered, by month, during the Base and Test Periods.

21 **Q. What are the principal differences between the Base Period and the Test Period**
22 **volumes reflected in Exhibit No. SR-26?**

1 A. Transportation volumes reflect the Test Period projection of throughput on Sea
2 Robin's system. The adjustments to the Base Period throughput volumes are
3 provided by Mr. Langston. Base Period fuel and unaccounted for gas has been
4 adjusted to reflect the Test Period pipeline throughput at the currently effective fuel
5 and lost and unaccounted for retention rate of 0.65 percent, as reflected in Sea
6 Robin's FERC Gas Tariff, Second Revised Volume No. 1.

7 **Q. Does this conclude your prepared direct testimony?**

8 A. Yes, it does.

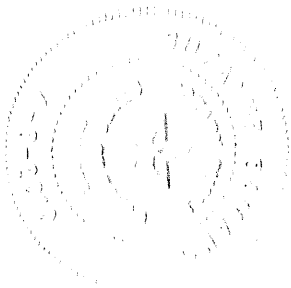
The State of Texas}
} SS.
County of Harris }

BEFORE ME, the undersigned authority, on this day personally appeared
Lawrence J. Biediger, who being by me first duly sworn, on oath deposes and says:

That he is the Lawrence J. Biediger, offering the foregoing prepared direct
testimony and that all statements of fact contained therein are true and correct to the best of
his knowledge, information and belief.

Handwritten signature of Lawrence J. Biediger
Lawrence J. Biediger

Subscribed and sworn to before me this 27th day of June, 2007.



Handwritten signature of Suzanne Samano
Suzanne Samano
Notary Public

My Commission Expires:

April 6, 2010

SEA ROBIN PIPELINE COMPANY, LLC

Cost of Service
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Reference	Total (a)
<u>Operating Expenses</u>			
1	Operations and Maintenance		\$ 6,246,629
2	Administrative & General		<u>4,359,847</u>
3	Total Operating Expenses	STATEMENT H-1	10,606,476
4	Depreciation Expense	STATEMENT H-2	4,334,943
5	Taxes Other Than Income	STATEMENT H-4	315,335
6	Return @ 10.71%	STATEMENT B	5,546,966
7	Federal Income Taxes	STATEMENT H-3	2,273,838
8	State Income Taxes	STATEMENT H-3	92,733
9	Revenue Credits	SCHEDULE G-5	<u>(1,170,430)</u>
10	Total		<u>\$ 21,999,861</u>

SEA ROBIN PIPELINE COMPANY, LLC

Rate Base and Return
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Reference	Total (a)
1	Plant	STATEMENT C	\$ 315,939,754
2	Accumulated Provision for Depreciation	STATEMENT D	<u>(253,948,594)</u>
3	Net Plant		61,991,160
4	Accumulated Deferred Income Taxes	SCHEDULE B-1	(11,625,000)
5	Regulatory Assets	SCHEDULE B-2	469,263
6	Working Capital	STATEMENT E	<u>956,972</u>
7	Rate Base		\$ <u>51,792,395</u>
8	Return on Rate Base at 10.71%		\$ <u>5,546,966</u>

SEA ROBIN PIPELINE COMPANY, LLC

Accumulated Deferred Income Taxes
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	March 2006 (a)	April 2006 (b)	May 2006 (c)	June 2006 (d)	July 2006 (e)	August 2006 (f)	September 2006 (g)	October 2006 (h)
1	Account No. 190	\$ 1,105,000	\$ 1,111,000	\$ 1,117,000	\$ 1,309,000	\$ 1,315,000	\$ 1,320,000	\$ 1,014,000	\$ 1,020,000
2	Account No. 282	(8,202,000)	(8,252,000)	(8,304,000)	(8,358,000)	(8,424,000)	(7,284,000)	(6,889,000)	(6,713,000)
3	Account No. 283	(146,000)	(135,000)	(124,000)	(103,000)	(189,000)	(292,000)	(261,000)	(283,000)
4	Total Deferred Taxes	<u>\$ (7,243,000)</u>	<u>\$ (7,276,000)</u>	<u>\$ (7,311,000)</u>	<u>\$ (7,152,000)</u>	<u>\$ (7,298,000)</u>	<u>\$ (6,256,000)</u>	<u>\$ (6,136,000)</u>	<u>\$ (5,976,000)</u>

Line No.	Description	November 2006 (i)	December 2006 (j)	January 2007 (k)	February 2007 (l)	Adjustment Period Activity (m)	Adjustments (n)	Total As Adjusted (o)
5	Account No. 190	\$ 1,026,000	\$ 1,481,000	1,487,000	\$ 1,492,000	-	\$ (1,492,000)	\$ -
6	Account No. 282	(6,683,000)	(11,376,000)	(11,226,000)	(11,162,000)	(285,000)	-	(11,447,000)
7	Account No. 283	(224,000)	(278,000)	(292,000)	(280,000)	(23,000)	125,000	(178,000)
8	Total Deferred Taxes	<u>\$ (5,881,000)</u>	<u>\$ (10,173,000)</u>	<u>\$ (10,031,000)</u>	<u>\$ (9,950,000)</u>	<u>\$ (308,000)</u>	<u>\$ (1,367,000)</u>	<u>\$ (11,625,000)</u>

SEA ROBIN PIPELINE COMPANY, LLC

Deferred Income Taxes By Item
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Deferred Taxes (a)	Adjustments (b)	Deferred Taxes As Adjusted (c)	Claimed in Rate Base (d)
1	Asset Retirement Obligations	\$ 1,297,000	\$ -	\$ 1,297,000	\$ -
2	Deferred Credits	1,000	-	1,000	-
3	Hurricane Accrual	170,000	-	170,000	-
4	Insurance Reserve	27,000	-	27,000	-
5	Inventory Losses	(3,000)	-	(3,000)	-
6	Total - Account No. 190	<u>1,492,000</u>	<u>-</u>	<u>1,492,000</u>	<u>-</u>
7	Asset Retirement Obligations	(186,000)	186,000	-	-
8	Book / Tax Basis Differences	(1,476,000)	(115,000)	(1,591,000)	(1,591,000)
9	Book / Tax Accumulated Depreciation	(9,307,000)	(356,000)	(9,663,000)	(9,663,000)
10	Equity AFUDC	(193,000)	-	(193,000)	(193,000)
11	Total - Account No. 282	<u>(11,162,000)</u>	<u>(285,000)</u>	<u>(11,447,000)</u>	<u>(11,447,000)</u>
12	AFUDC Equity Gross Up	(155,000)	(23,000)	(178,000)	(178,000)
13	Deferred Debits	180,000	-	180,000	-
14	FERC Annual Budget	(13,000)	-	(13,000)	-
15	Prepaid Expenses	(43,000)	-	(43,000)	-
16	Provision for Uncollectible	(249,000)	-	(249,000)	-
17	Total Account No. 283	<u>(280,000)</u>	<u>(23,000)</u>	<u>(303,000)</u>	<u>(178,000)</u>
18	Total - Account Nos. 190, 282, and 283	<u>\$ (9,950,000)</u>	<u>\$ (308,000)</u>	<u>\$ (10,258,000)</u>	<u>\$ (11,625,000)</u>

SEA ROBIN PIPELINE COMPANY, LLC

Regulatory Assets
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Account 182.3 AFUDC Equity Gross Up (a)
1	Balance at February 28, 2006	\$ 5,324
	Balance for the Months of:	
2	March 2006	26,997
3	April	57,242
4	May	179,276
5	June	203,291
6	July	253,845
7	August	303,861
8	September	355,383
9	October	432,072
10	November	300,668
11	December	333,275
12	January 2007	363,158
13	February	404,889
14	Balance at February 28, 2007	404,889
15	Adjustment Period Activity	<u>64,374</u>
16	Projected Balance at November 30, 2007	\$ <u><u>469,263</u></u>

SEA ROBIN PIPELINE COMPANY, LLC

Depreciation, Depletion, and Amortization Expense
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Adjusted Plant (a)	Depr Method (b)	Annual Rates Per Books (c)	Current Rates (d)	Proposed Rates (e)	Per Books (f)	Adjustments (g)	As Adjusted (h)
<u>Account 403 - Depreciation</u>									
1	Gathering - Offshore	\$	SLM	0.80%	0.80%	0.80%	971,957	\$ (15,609)	\$ 956,348
2	Gathering - Offshore - Negative Salvage		SLM	0.25%	0.25%	0.25%	303,736	(4,877)	298,859
3	Gathering - Offshore - Assets with Associated ARO	62,528,066	SLM	0.80%	0.80%	0.80%	478,798	21,427	500,225
4	Gathering - Offshore - Assets with Associated ARO - Negative Salvage			-	-	-	-	-	-
5	Gathering - ARO - Location	1,093,344	Various	7.96%	7.96%	7.96%	30,468	56,562	87,030
6	Transmission - Onshore	43,246,548	SLM	0.80%	0.80%	0.80%	249,265	96,707	345,972
7	Transmission - Onshore - Negative Salvage		SLM	0.25%	0.25%	0.25%	77,896	30,220	108,116
8	Transmission - Offshore	71,536,317	SLM	0.80%	0.80%	0.80%	510,525	61,766	572,291
9	Transmission - Offshore - Negative Salvage		SLM	0.25%	0.25%	0.25%	159,539	19,302	178,841
10	Transmission - Offshore - Assets with Associated ARO	6,409,660	SLM	0.80%	0.80%	0.80%	58,685	(7,408)	51,277
11	Transmission - Offshore - Assets with Associated ARO - Negative Salvage			-	-	-	-	-	-
12	Transmission - Communication Onshore	601,572	SLM	0.80%	0.80%	0.80%	4,657	156	4,813
13	Transmission - Communication Onshore - Negative Salvage		SLM	0.25%	0.25%	0.25%	1,455	49	1,504
14	Transmission - Communication Offshore	119,189	SLM	0.80%	0.80%	0.80%	778	176	954
15	Transmission - Communication Offshore - Negative Salvage		SLM	0.25%	0.25%	0.25%	243	55	298
16	Transmission - Communication Offshore - Assets with Associated ARO	71,750	SLM	0.80%	0.80%	0.80%	574	-	574
17	Transmission - Communication Offshore - Assets with Associated ARO - Negative Salvage		SLM	0.25%	0.25%	0.25%	-	-	-
18	Transmission - ARO - Location	59,718	Various	4.26%	4.26%	4.26%	(475)	3,019	2,544
19	Transmission - ARO - System	-	Various	48.00%	48.00%	-	4,665	(4,665)	-
20	General - Computers	1,425,222	SLM	0.80%	0.80%	0.80%	11,235	175	11,410
21	General - Transp. - Autos & Pickups	250,230	SLM	0.80%	0.80%	20.00%	1,566	48,460	50,046
22	General - Trailers, Winches & Beds	44,715	SLM	8.00%	8.00%	25.00%	-	11,179	11,179
23	General - Trailers, Winches & Beds	6,111	SLM	0.80%	0.80%	0.80%	49	-	49
24	General - Power Operated Equipment	155,880	SLM	1.63%	1.63%	1.63%	2,535	6	2,541
25	Total	307,092,802					2,868,171	316,700	3,184,871
<u>Account 404 - Amortization</u>									
26	Intangibles - Miscellaneous	2,888,910	SLM	10.00%	10.00%	10.00%	291,286	(2,395)	288,891
27	Intangibles - Computer Software	5,021,821	SLM	10.91%	10.91%	10.91%	565,853	(17,972)	547,881
28	Sub-Total - Intangible	7,910,731					857,139	(20,367)	836,772
<u>Other ARO related Expenses - Schedule H-2, Page 2</u>									
29	Accretion Expense								
30	Gathering						-	318,086	318,086
31	Transmission						-	11,322	11,322
32	Amortization of ARO-Implemented Regulatory Liability						-	(9,487)	(9,487)
33	Gathering						-	(6,621)	(6,621)
34	Transmission						-	-	-
35	Total Depreciation and Amortization Expense	\$ 315,003,533					\$ 3,725,310	\$ 609,633	\$ 4,334,943

SEA ROBIN PIPELINE COMPANY, LLC

Reconciliation of Depreciable Plant Included
in Statement H(2) to Gas Plant Included in Statement C
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Adjusted Plant (a)	Depreciation, Depletion and Amortization, As Adjusted (b)
1	Totals per Statement H(2)	\$ 315,003,533	\$ 4,334,943
	Plant Not Subject to Depreciation		
	<u>Fully Depreciated Plant</u>		
	General Plant		
2	Power Operated Equipment	-	
3	Intangible - Miscellaneous	1,881,208	
4	Intangible - Computer Software	208,075	
5	Gathering - ARO	302,178	
6	Transmission - ARO	<u>28,388</u>	
7	Total Depreciation, Depletion and Amortization Provision	317,423,382	
8	Less: Gathering ARO	1,285,472	
9	Less: Gathering ARO Test Period Adjustment	110,050	
10	Less: Transmission ARO	<u>88,106</u>	
11	Total Gas Plant As Adjusted Per Statement C	\$ <u>315,939,754</u>	

SEA ROBIN PIPELINE COMPANY, LLC

ARO-Related Expenses Included in Cost of Service
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Gathering (a)	Transmission (b)	Total (c)
	ARO Regulatory Liability at February 28, 2007			
1	Cumulative Effect Adjustment	\$ (1,303,824)	\$ (259,892)	\$ (1,563,716) 1/
2	Subsequent Accretion, Net of Negative Salvage	<u>371,783</u>	<u>29,531</u>	<u>401,314</u> 2/
3	Net Balance at February 28, 2007	<u>(932,041)</u>	<u>(230,361)</u>	<u>(1,162,402)</u>
4	Adjustment Period Activity	121,199	4,639	125,838 3/
5	Reclass of Cumulative Depreciation on ARO Assets	<u>522,337</u>	<u>24,375</u>	<u>546,712</u> 4/
6	Projected Balance at November 30, 2007	<u>\$ (288,505)</u>	<u>\$ (201,347)</u>	<u>\$ (489,852)</u>
7	Annual Amortization per Gas Plant Remaining Life Analysis of 30.41 Years	<u>\$ (9,487)</u>	<u>\$ (6,621)</u>	<u>\$ (16,108)</u>
8	Annual Depreciation Expense per Statement H-2	<u>\$ 87,030</u>	<u>\$ 2,544</u>	<u>\$ 89,574</u>
9	Annual Accretion Expense	<u>\$ 318,086</u>	<u>\$ 11,322</u>	<u>\$ 329,408</u>
10	Total ARO-Related Costs in Cost of Service, Lines 7 through 9	<u>\$ 395,629</u>	<u>\$ 7,245</u>	<u>\$ 402,874</u>

- 1/ These balances include, at the point of Sea Robin's adoption of SFAS No. 143, the cumulative depreciation on the ARO assets and cumulative accretion on the ARO liabilities as though SFAS No. 143 had always been in effect, offset by the cumulative negative salvage accruals for Sea Robin's offshore transmission and gathering assets with AROs.
- 2/ Cumulative monthly accretion, offset by the cumulative monthly negative salvage accruals on Sea Robin's offshore transmission and gathering assets with AROs, has been recorded to the ARO-implemented regulatory liability since Sea Robin's adoption of SFAS No. 143.
- 3/ The Adjustment Period activity includes projected accretion expense, net of negative salvage accruals through November 30, 2007.
- 4/ Cumulative monthly depreciation expense recorded on ARO assets since Sea Robin's adoption of SFAS No. 143, plus projected Adjustment Period depreciation on these ARO assets, has been reclassified from Account 403 to Account 254 for purposes of projecting the net ARO-implemented regulatory liability balance at November 30, 2007.

SEA ROBIN PIPELINE COMPANY, LLC

Gas Plant Remaining Life Analysis

Line No.	Description	Undepreciated Gas Plant (a)	Remaining Life - Years (b)	Annual Depreciation Expense (c)	Gross Plant (d)	Current Depreciation Rate (e)
1	Gathering					
	Offshore	\$ 28,107,616	19.30	\$ 1,456,572	\$ 182,071,546	0.80%
2	Total Gathering	<u>\$ 28,107,616</u>		<u>\$ 1,456,572</u>	<u>\$ 182,071,546</u>	
3	Transmission					
	Onshore	\$ 24,597,250	70.12	\$ 350,785	\$ 43,848,120	0.80%
4	Offshore	21,266,685	34.02	625,095	78,136,916	0.80%
5	Total Transmission	<u>\$ 45,863,935</u>		<u>\$ 975,880</u>	<u>\$ 121,985,036</u>	
6	Combined Gathering and Transmission	<u>\$ 73,971,551</u>	30.41	<u>\$ 2,432,453</u>	<u>\$ 304,056,582</u>	0.80%
7	General Plant - Computer Equipment	\$ 233,215	116.49	\$ 2,002	\$ 250,230	0.80%
8		233,215	4.66	50,046	250,230	20.00%
9	General - Transp. - Autos & Pickups	44,506	124.42	358	44,715	0.80%
10		44,506	3.98	11,179	44,715	25.00%

(1) Excludes ARO of \$1,093,344 and \$59,718 for Gathering and Transmission, respectively.

SEA ROBIN PIPELINE COMPANY, LLC

Operation and Maintenance Expenses
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC Acct	Description	Per Books			Adjustments			As Adjusted					
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	Gas (g)	Total (h)	Labor (i)	S&E (j)	Gas (k)	Total (l)
1	753.00	Natural Gas Production and Gathering												
2	756.00	Field Lines Expenses	\$ 68,507	\$ 858,907	\$ -	\$ 927,414	\$ 2,961	\$ 36,933	\$ -	\$ 39,894	\$ 71,468	\$ 895,840	\$ -	\$ 967,308
3		Field M & R Station Expenses	69,218	719,774	-	788,992	3,006	30,950	-	33,956	72,224	750,724	-	822,948
		Total Operation	137,725	1,578,681	-	1,716,406	5,967	67,883	-	73,850	143,692	1,646,564	-	1,790,256
4	762.00	Maintenance Of Structures & Improvements	20,997	616,518	-	637,515	798	26,510	-	27,308	21,795	643,028	-	664,823
5	764.00	Maintenance Of Field Lines	5,094	52,462	-	57,576	235	2,257	-	2,492	5,329	54,739	-	60,068
6		Maintenance Of Field M & R Station Equip	43	9,036	-	9,083	2	389	-	391	47	9,427	-	9,474
7	766.00	Total Maintenance	26,136	678,036	-	704,174	1,035	28,156	-	30,191	27,171	707,194	-	734,365
8		Total Natural Gas Production and Gathering	163,861	2,256,719	-	2,420,580	7,002	97,039	-	104,041	170,863	2,353,758	-	2,524,621

SEA ROBIN PIPELINE COMPANY, LLC

Operation and Maintenance Expenses
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC Acct.	Description	Labor (a)	S&E (b)	Per Books Gas (c)	Total (d)	Labor (e)	S&E (f)	Adjustments Gas (g)	Total (h)	Labor (i)	S&E (j)	As Adjusted Gas (k)	Total (l)
1	805.00	Gas Supply Expenses												
2	806.00	Other Gas Purchases												
3	808.00	Exchange Gas												
4	808.10	Gas withdrawn from Storage - Debt												
5	808.20	Gas delivered to Storage - Credit												
6	810.00	Gas used for Compressor Station Fuel - Credit				(6,958,739)				6,958,739				
7	812.00	Gas used for Other Utility Operations - Credit												
8	813.00	Other Gas Supply Expenses												
		Total Gas Supply Expense				(6,958,739)				6,958,739				
9	814.00	Natural Gas Storage Expenses												
10	816.00	Operation Supervision and Engineering												
11	817.00	Wells Expenses												
12	817.00	Lines Expenses												
13	818.00	Compressor Station Expenses												
14	820.00	Compressor Station Fuel and Power												
15	821.00	Measuring and Regulating Station Expenses												
16	823.00	Purification Expenses												
17	823.00	Gas Losses				(196)	196							
18	824.00	Other Expenses												
19	825.00	Storage Well Royalties					196							
		Total Operation				(196)	196							
20	830.00	Maintenance Supervision and Engineering												
21	831.00	Maintenance of Structures and Improvements												
22	832.00	Maintenance of Reservoirs and Wells												
23	833.00	Maintenance of Lines												
24	834.00	Maintenance of Compressor Station Equipment												
25	835.00	Maintenance of Measuring and Regulating Station Equipment												
26	836.00	Maintenance of Purification Equipment												
27	837.00	Maintenance of Other Equipment												
28		Total Maintenance												
29		Total Natural Gas Storage Expenses				(196)	196							
		Total Natural Gas Storage Expenses				(6,958,935)	196			6,958,739				

SEA ROBIN PIPELINE COMPANY, LLC
Operation and Maintenance Expenses
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC Acct	Description	Per Books			Adjustments			As Adjusted		
			Labor (a)	S&E (b)	Total (d)	Labor (e)	S&E (f)	Total (h)	Labor (i)	S&E (j)	Total (l)
1	850.00	Transmission Expense									
2	851.00	Operation Supervision and Engineering	\$ 208,139	\$ (9,795)	\$ 198,344	\$ 113,865	\$ (421)	\$ 113,444	\$ 320,004	\$ (10,216)	\$ 309,788
3	852.00	System Control & Load Dispatching	-	-	-	-	-	-	-	-	-
4	853.00	Communication System Expenses	-	11,923	11,923	-	513	513	-	12,436	12,436
5	854.00	Compressor Station Labor and Expenses	614,845	944,829	1,559,674	26,121	40,628	66,749	640,966	985,457	1,626,423
6	855.00	Gas for Compressor Station Fuel	-	-	6,958,739	-	-	(6,958,739)	-	-	-
7	856.00	Oil Fuel/Pwr Comp Sta	-	-	-	-	-	-	-	-	-
8	857.00	Mains Expenses	226,653	89,170	315,823	9,644	3,834	13,478	236,297	93,004	329,301
9	858.00	Measuring and Regulating Station Expenses	21,439	65,199	86,638	913	2,804	3,717	22,352	68,003	90,355
10	859.00	T & C by Others	-	-	-	-	-	-	-	-	-
11	860.00	Other Expenses	-	44,701	44,701	-	1,922	1,922	-	46,623	48,545
12		Rentals	-	32,000	32,000	-	1,376	1,376	-	33,376	34,752
		Total Operation	1,059,076	1,178,027	9,205,842	150,543	50,950	(6,958,739)	1,219,619	1,228,683	2,448,302
13	861.00	Maint Suprv & Eng - Transmission	-	-	-	-	-	-	-	-	-
14	862.00	Maintenance of Structures and Improvements	-	1,738	1,738	-	75	75	-	1,813	1,813
15	863.00	Maintenance of Mains	112,491	12,440	124,931	4,815	535	5,350	117,306	12,975	130,281
16	864.00	Maintenance of Compressor Station Equipment	413,314	664,532	1,077,846	17,594	28,575	46,169	430,898	693,107	1,124,005
17	865.00	Maintenance of Measuring and Regulating Station Equipment	16,807	85	16,892	711	4	715	17,518	89	17,607
18	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-
19	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-
20		Total Maintenance	542,612	678,795	1,221,407	23,110	29,189	52,299	565,722	707,984	1,273,706
21		Total Transmission Expense	1,611,688	1,856,822	10,427,249	173,653	79,845	(6,958,739)	1,785,341	1,936,667	3,722,008

Exhibit No. SR-21
Page 3
Docket No. RP07-____-000
Schedule H-1
Page 3

SEA ROBIN PIPELINE COMPANY, LLC

Operation and Maintenance Expenses
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC Acct.	Description	Per Books			Adjustments			As Adjusted			Total (i)		
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	Gas (g)	Total (h)	Labor (i)		S&E (j)	Gas (k)
1	901.00	Customer Accounts Expense												
2	903.00	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	904.00	Customer Records & Collection	-	2,284	-	2,284	-	-	-	-	-	2,284	-	2,284
		Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-
4		Total Customer Accounts Expense	-	2,284	-	2,284	-	-	-	-	-	2,284	-	2,284
5	912.00	Sales Expense												
6	913.00	Demonstrating & Selling Exp.	-	34,800	-	34,800	-	-	-	-	-	34,800	-	34,800
		Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-
7		Total Sales Expense	-	34,800	-	34,800	-	-	-	-	-	34,800	-	34,800
8	920.00	Administrative & General Expense												
9	921.00	Administrative & General Salaries	875,741	236,715	-	1,112,456	169,980	123,763	-	293,743	1,045,721	360,478	-	1,406,199
10	922.00	Office Supplies & Expenses	-	809,111	-	809,111	-	144,249	-	144,249	-	953,360	-	953,360
11	923.00	Admin. Expenses Transferred	(26,347)	(33,935)	-	(60,282)	(1,069)	-	-	(1,069)	(27,416)	-	-	(61,351)
12	924.00	Outside Services Employed	-	130,651	-	130,651	-	28,733	-	28,733	-	159,384	-	159,384
13	925.00	Property Insurance	-	193,504	-	193,504	-	341,864	-	341,864	-	535,368	-	535,368
14	926.00	Injuries & Damages	-	337,157	-	337,157	-	37,076	-	37,076	-	374,233	-	374,233
15	928.00	Employee Pensions & Benefits	-	488,551	-	488,551	-	44,988	-	44,988	-	533,539	-	533,539
16	930.10	Regulatory Commission Expenses	-	289,516	-	289,516	-	(89,218)	-	(89,218)	-	200,300	-	200,300
17	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-	-	-
18	931.00	Rents	-	78,115	-	78,115	-	45,803	-	45,803	-	123,918	-	123,918
19		Total Operation	849,394	2,627,200	-	3,476,594	169,911	677,258	-	846,169	1,018,305	3,304,458	-	4,322,763
20	932.00	Maintenance of General Plant												
21		Total Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
22		Total Administrative and General	849,394	2,627,200	-	3,476,594	169,911	677,258	-	846,169	1,018,305	3,304,458	-	4,322,763
23		Grand Total	\$ 2,624,747	\$ 6,777,825	\$ -	\$ 9,402,572	\$ 349,762	\$ 854,142	\$ -	\$ 1,203,904	\$ 2,974,509	\$ 7,631,967	\$ -	\$ 10,606,476

SEA ROBIN PIPELINE COMPANY, LLC

Description of Adjustments to Operation & Maintenance Expenses

Line No.	Adjustment No.	Description	Amount (a)
1	No. 1	Adjustment provides for base period labor expenses not recorded.	\$ 133,839
2	No. 2	Adjustment annualizes the increase in labor expenses resulting from the merit increase that became effective April 1, 2007.	109,537
3	No. 3	Adjustment reflects projected increases in Gathering and Transmission S&E costs	176,884
4	No. 4	Adjustment eliminates: 1) entries related to gas purchase and storage accounts in accordance with the service restructuring under Order Nos. 636, et seq.; and 2) gas costs for compressor stations to be recovered through fuel retention percentages.	196
5	No. 5	Adjustment reflects the following changes in Administrative & General Expenses: 1) the normalization of corporate charges; 2) the elimination of entries relating to periods outside the base period; 3) increases in benefit plans; 4) the removal of ACA expenses; and 5) the amortization of regulatory expenses.	<u>783,448</u>
6		Total Adjustments	\$ <u><u>1,203,904</u></u>

SEA ROBIN PIPE LINE COMPANY, LLC
 Operation and Maintenance Expenses
 Adjustments By Number
 Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 1				Adjustment No. 2			
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	Gas (g)	Total (h)
1	753.00	Natural Gas Production and Gathering								
2	756.00	Field Lines Expenses	\$ -	\$ -	\$ -	\$ -	2,961	\$ -	\$ -	2,961
		Field Measuring and Regulating Station Expenses	-	-	-	-	3,006	-	-	3,006
3		Total Operation	-	-	-	-	5,967	-	-	5,967
4	762.00	Field Lines Expenses	-	-	-	-	798	-	-	798
5	764.00	Field Measuring and Regulating Station Expenses	-	-	-	-	235	-	-	235
6	766.00	Field Measuring and Regulating Station Expenses	-	-	-	-	2	-	-	2
7		Total Maintenance	-	-	-	-	1,035	-	-	1,035
8		Total Natural Gas Production and Gathering	-	-	-	-	7,002	-	-	7,002

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses

Adjustments By Number

Twelve Months Ended February 26, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 1			Adjustment No. 2			Total
			Labor (a)	S&E (b)	Gas (c)	Labor (e)	S&E (f)	Gas (g)	Total (h)
1	800.00	Gas Supply Expense	\$						
2	805.00	Natural Gas Well Head Purchases							
3	806.00	Other Gas Purchase							
4	808.10	Exchange Gas							
5	808.20	Gas withdrawn from Storage - Debit							
6	810.00	Gas delivered to Storage - Credit							
7	812.00	Gas Used for Compressor Station Fuel - Credit							
8	813.00	Gas Used for Other Utility Operations - Credit							
		Other Gas Supply Expenses							
9		Total Gas Supply Expense							
10	824.00	Natural Gas Storage, Terminating, and Processing Expenses							
		Other Expenses							
		Total Natural Gas Storage, Terminating, and Processing Expenses							
11		Transmission Expense							
12	840.00	Operation Supervision and Engineering							
13	841.00	Operation Labor and Expenses							
14	842.20	LNG Processing Terminal Labor and Expenses							
15	847.30	Maintenance of LNG Processing Terminal Equipment							
16	850.00	Operation Supervision and Engineering	99,962			13,903			13,903
17	851.00	System Control & Load Dispatching							
18	852.00	Communication System Expenses							
19	853.00	Compressor Station Labor and Expenses							
20	854.00	Gas for Compressor Station Fuel				26,121			26,121
21	855.00	Other Fuel and Power For Compressor Stations							
22	856.00	Mains Expenses							
23	857.00	Measuring and Regulating Station Expenses				9,644			9,644
24	858.00	T & C by Others				913			913
25	859.00	Other Expenses							
26	860.00	Rents							
		Total Operation	99,962			50,581			50,581
27	861.00	Maintenance Supervision and Engineering							
28	862.00	Maintenance of Structures and Improvements							
29	863.00	Maintenance of Mains							
30	864.00	Maintenance of Compressor Station Equipment				4,815			4,815
31	865.00	Maintenance of Measuring and Regulating Station Equipment				17,584			17,584
32	866.00	Maintenance of Communication Equipment				711			711
33	867.00	Maintenance of Other Equipment							
		Total Maintenance				23,110			23,110
34		Total Transmission Expense	99,962			73,691			73,691

Exhibit No. SR-21

Page 7

Docket No. RP07-____-000

Schedule H-1

Page 7

SEA ROBIN PIPE LINE COMPANY, LLC
Operation and Maintenance Expenses
Adjustments By Number
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 1			Adjustment No. 2			Total (h)
			Labor (a)	S&E (b)	Gas (c)	Labor (e)	S&E (f)	Gas (g)	
1	901.00	Customer Accounts Expense							
2	903.00	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	904.00	Customer Records and Collection Expenses	-	-	-	-	-	-	-
		Uncollectible Accounts	-	-	-	-	-	-	-
4		Total Customer Accounts Expense	-	-	-	-	-	-	-
5	909.00	Sales Expense							
6	912.00	Informational and Instructional Advertising Expense	-	-	-	-	-	-	-
7	913.00	Demonstrating and Selling Expenses	-	-	-	-	-	-	-
		Advertising Expenses	-	-	-	-	-	-	-
8		Total Sales Expense	-	-	-	-	-	-	-
9	920.00	Administrative and General Expenses							
10	921.00	Administrative and General Salaries	33,877	-	-	29,913	-	-	29,913
11	922.00	Office Supplies and Expenses	-	-	-	-	-	-	-
12	923.00	Admin. Expenses Transferred	-	-	-	(1,069)	-	-	(1,069)
13	924.00	Outside Services Employed	-	-	-	-	-	-	-
14	925.00	Property Insurance	-	-	-	-	-	-	-
15	926.00	Injuries and Damage	-	-	-	-	-	-	-
16	928.00	Employee Pensions and Benefits	-	-	-	-	-	-	-
17	930.10	Regulatory Commission Expenses	-	-	-	-	-	-	-
18	930.20	General Advertising Expenses	-	-	-	-	-	-	-
19	931.00	Miscellaneous General Expenses	-	-	-	-	-	-	-
		Rents	-	-	-	-	-	-	-
20		Total Operation	33,877	-	-	28,844	-	-	28,844
21	932.00	Maintenance of General Plant	-	-	-	-	-	-	-
22		Total Maintenance	-	-	-	-	-	-	-
23		Total Administrative and General Expense	33,877	-	-	28,844	-	-	28,844
		Total Adjustment	133,839	\$ -	\$ -	109,537	\$ -	\$ -	109,537

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses

Adjustments By Number

Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 3				Adjustment No. 4			
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	Gas (g)	Total (h)
1	753.00	Natural Gas Production and Gathering								
2	756.00	Field Lines Expenses	\$ -	\$ 36,933	\$ -	\$ 36,933	\$ -	\$ -	\$ -	\$ -
		Field Measuring and Regulating Station Expenses	-	30,950	-	30,950	-	-	-	-
3		Total Operation	-	67,883	-	67,883	-	-	-	-
4	762.00	Field Lines Expenses	-	26,510	-	26,510	-	-	-	-
5	764.00	Field Measuring and Regulating Station Expenses	-	2,257	-	2,257	-	-	-	-
6	766.00	Field Measuring and Regulating Station Expenses	-	389	-	389	-	-	-	-
7		Total Maintenance	-	29,156	-	29,156	-	-	-	-
8		Total Natural Gas Production and Gathering	-	97,039	-	97,039	-	-	-	-

Exhibit No. SR-21

Page 9

Docket No. RP07-____-000

Schedule H-1

Page 9

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses
Adjustments By Number
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 3				Adjustment No. 4			
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	Gas (g)	Total (h)
1	800.00	Gas Supply Expense	\$	\$	\$	\$	\$	\$	\$	\$
2	805.00	Natural Gas Well Head Purchases	-	-	-	-	-	-	-	-
3	806.00	Other Gas Purchase	-	-	-	-	-	-	-	-
4	808.10	Exchange Gas	-	-	-	-	-	-	-	-
5	808.20	Gas withdrawn from Storage - Debit	-	-	-	-	-	-	-	-
6	810.00	Gas delivered to Storage - Credit	-	-	-	-	-	-	-	-
7	812.00	Gas Used for Compressor Station Fuel - Credit	-	-	-	-	-	-	6,958,739	6,958,739
8	813.00	Gas Used for Other Utility Operations - Credit	-	-	-	-	-	-	-	-
		Other Gas Supply Expenses	-	-	-	-	-	-	-	-
9		Total Gas Supply Expense	-	-	-	-	-	-	6,958,739	6,958,739
10	824.00	Natural Gas Storage, Terminating, and Processing Expenses	-	-	-	-	-	-	-	-
		Other Expenses	-	-	-	-	196	-	-	196
		Total Natural Gas Storage, Terminating, and Processing Expenses	-	-	-	-	196	-	-	196
11	840.00	Transmission Expense	-	-	-	-	-	-	-	-
12	841.00	Operation Supervision and Engineering	-	-	-	-	-	-	-	-
13	841.00	Operation Labor and Expenses	-	-	-	-	-	-	-	-
14	842.20	LNG Processing Terminal Labor and Expenses	-	-	-	-	-	-	-	-
15	850.00	Maintenance of LNG Processing Terminal Equipment	-	-	-	-	-	-	-	-
16	851.00	Operation Supervision and Engineering	-	(421)	-	(421)	-	-	-	-
17	852.00	System Control & Load Dispatching	-	-	-	-	-	-	-	-
18	853.00	Communication System Expenses	-	513	-	513	-	-	-	-
19	854.00	Compressor Station Labor and Expenses	-	40,628	-	40,628	-	-	-	-
20	855.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	(6,958,739)	(6,958,739)
21	856.00	Other Fuel and Power For Compressor Stations	-	-	-	-	-	-	-	-
22	857.00	Mains Expenses	-	3,834	-	3,834	-	-	-	-
23	858.00	Measuring and Regulating Station Expenses	-	2,804	-	2,804	-	-	-	-
24	859.00	T & C by Others	-	-	-	-	-	-	-	-
25	860.00	Other Expenses	-	1,922	-	1,922	-	-	-	-
		Rents	-	1,376	-	1,376	-	-	-	-
26		Total Operation	-	50,656	-	50,656	-	-	(6,958,739)	(6,958,739)
27	861.00	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-
28	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-
29	863.00	Maintenance of Mains	-	75	-	75	-	-	-	-
30	864.00	Maintenance of Compressor Station Equipment	-	535	-	535	-	-	-	-
31	865.00	Maintenance of Measuring and Regulating Station Equipment	-	28,575	-	28,575	-	-	-	-
32	866.00	Maintenance of Communication Equipment	-	4	-	4	-	-	-	-
33	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-
		Total Maintenance	-	-	-	-	-	-	-	-
34		Total Transmission Expense	-	29,189	-	29,189	-	-	-	-
35			-	79,845	-	79,845	-	-	(6,958,739)	(6,958,739)

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses

Adjustments By Number

Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 3			Adjustment No. 4			Total (h)
			Labor (a)	S&E (b)	Gas (c)	Total (d)	Labor (e)	S&E (f)	
1	901.00	Customer Accounts Expense							
2	903.00	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	904.00	Customer Records and Collection Expenses	-	-	-	-	-	-	-
		Uncollectible Accounts	-	-	-	-	-	-	-
4		Total Customer Accounts Expense	-	-	-	-	-	-	-
		Sales Expense							
5	909.00	Informational and Instructional Advertising Expense	-	-	-	-	-	-	-
6	912.00	Demonstrating and Selling Expenses	-	-	-	-	-	-	-
7	913.00	Advertising Expenses	-	-	-	-	-	-	-
8		Total Sales Expense	-	-	-	-	-	-	-
		Administrative and General Expenses							
9	920.00	Administrative and General Salaries	-	-	-	-	-	-	-
10	921.00	Office Supplies and Expenses	-	-	-	-	-	-	-
11	922.00	Admin. Expenses Transferred	-	-	-	-	-	-	-
12	923.00	Outside Services Employed	-	-	-	-	-	-	-
13	924.00	Property Insurance	-	-	-	-	-	-	-
14	925.00	Injuries and Damage	-	-	-	-	-	-	-
15	926.00	Employee Pensions and Benefits	-	-	-	-	-	-	-
16	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-
17	930.10	General Advertising Expenses	-	-	-	-	-	-	-
18	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-
19	931.00	Rents	-	-	-	-	-	-	-
20		Total Operation	-	-	-	-	-	-	-
21	932.00	Maintenance of General Plant	-	-	-	-	-	-	-
22		Total Maintenance	-	-	-	-	-	-	-
23		Total Administrative and General Expense	-	-	-	-	-	-	-
		Total Adjustment.	\$ -	\$ 176,884	\$ -	\$ 176,884	\$ 196	\$ -	\$ 196

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses
Adjustments By Number
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 5			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
1	753.00	Natural Gas Production and Gathering				
2	756.00	Field Lines Expenses	\$ -	\$ -	\$ -	\$ -
		Field Measuring and Regulating Station Expenses	-	-	-	-
3		Total Operation	-	-	-	-
4	762.00	Field Lines Expenses	-	-	-	-
5	764.00	Field Measuring and Regulating Station Expenses	-	-	-	-
6	766.00	Field Measuring and Regulating Station Expenses	-	-	-	-
7		Total Maintenance	-	-	-	-
8		Total Natural Gas Production and Gathering	-	-	-	-

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses

Adjustments By Number

Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 5			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
1	800.00	Gas Supply Expense	\$	\$	\$	-
2	805.00	Natural Gas Well Head Purchases	-	-	-	-
3	806.00	Other Gas Purchase	-	-	-	-
4	808.10	Exchange Gas	-	-	-	-
5	808.20	Gas withdrawn from Storage - Debit	-	-	-	-
6	810.00	Gas delivered to Storage - Credit	-	-	-	-
7	812.00	Gas Used for Compressor Station Fuel - Credit	-	-	-	-
8	813.00	Gas Used for Other Utility Operations - Credit	-	-	-	-
		Other Gas Supply Expenses	-	-	-	-
9		Total Gas Supply Expense	-	-	-	-
		Natural Gas Storage, Terminating, and Processing Expenses	-	-	-	-
10	824.00	Other Expenses	-	-	-	-
		Total Natural Gas Storage, Terminating, and Processing Expenses	-	-	-	-
		Transmission Expense	-	-	-	-
11	840.00	Operation Supervision and Engineering	-	-	-	-
12	841.00	Operation Labor and Expenses	-	-	-	-
13	842.20	LNG Processing Terminal Labor and Expenses	-	-	-	-
14	847.30	Maintenance of LNG Processing Terminal Equipment	-	-	-	-
15	850.00	Operation Supervision and Engineering	-	-	-	-
16	851.00	System Control & Load Dispatching	-	-	-	-
17	852.00	Communication System Expenses	-	-	-	-
18	853.00	Compressor Station Labor and Expenses	-	-	-	-
19	854.00	Gas for Compressor Station Fuel	-	-	-	-
20	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-
21	856.00	Mains Expenses	-	-	-	-
22	857.00	Measuring and Regulating Station Expenses	-	-	-	-
23	858.00	T & C by Others	-	-	-	-
24	859.00	Other Expenses	-	-	-	-
25	860.00	Rents	-	-	-	-
		Total Operation	-	-	-	-
26		Maintenance Supervision and Engineering	-	-	-	-
27	861.00	Maintenance of Structures and Improvements	-	-	-	-
28	862.00	Maintenance of Mains	-	-	-	-
29	863.00	Maintenance of Compressor Station Equipment	-	-	-	-
30	864.00	Maintenance of Measuring and Regulating Station Equipment	-	-	-	-
31	865.00	Maintenance of Communication Equipment	-	-	-	-
32	866.00	Maintenance of Other Equipment	-	-	-	-
33	867.00	Total Maintenance	-	-	-	-
34		Total Transmission Expense	-	-	-	-
35			-	-	-	-

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses
Adjustments By Number

Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Adjustment No. 5			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
1	901.00	Customer Accounts Expense				
2	903.00	Supervision	\$ -	\$ -	\$ -	-
3	904.00	Customer Records and Collection Expenses	-	-	-	-
		Uncollectible Accounts	-	-	-	-
4		Total Customer Accounts Expense	-	-	-	-
		Sales Expense				
5	909.00	Informational and Instructional Advertising Expense	-	-	-	-
6	912.00	Demonstrating and Selling Expenses	-	-	-	-
7	913.00	Advertising Expenses	-	-	-	-
8		Total Sales Expense	-	-	-	-
		Administrative and General Expenses				
9	920.00	Administrative and General Salaries	106,190	123,763	-	229,953
10	921.00	Office Supplies and Expenses	-	144,249	-	144,249
11	922.00	Admin. Expenses Transferred	-	-	-	-
12	923.00	Outside Services Employed	-	28,733	-	28,733
13	924.00	Property Insurance	-	341,864	-	341,864
14	925.00	Injuries and Damage	-	37,076	-	37,076
15	926.00	Employee Pensions and Benefits	-	44,988	-	44,988
16	928.00	Regulatory Commission Expenses	-	(89,218)	-	(89,218)
17	930.10	General Advertising Expenses	-	-	-	-
18	930.20	Miscellaneous General Expenses	-	45,803	-	45,803
19	931.00	Rents	-	-	-	-
20		Total Operation	106,190	677,258	-	783,448
21	932.00	Maintenance of General Plant	-	-	-	-
22		Total Maintenance	-	-	-	-
23		Total Administrative and General Expense	106,190	677,258	-	783,448
		Total Adjustment	\$ 106,190	\$ 677,258	\$ -	\$ 783,448

SEA ROBIN PIPE LINE COMPANY, LLC
Operation and Maintenance Expenses
Summarized Adjustments
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Total Adjustments			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
		<u>Natural Gas Production and Gathering</u>				
1	753.00	Field Lines Expenses	\$ 2,961	\$ 36,933	\$ -	\$ 39,894
2	756.00	Field Measuring and Regulating Station Expenses	3,006	30,950	-	33,956
3		Total Operation	5,967	67,883	-	73,850
4	762.00	Field Lines Expenses	798	26,510	-	27,308
5	764.00	Field Measuring and Regulating Station Expenses	235	2,257	-	2,492
6	766.00	Field Measuring and Regulating Station Expenses	2	389	-	391
7		Total Maintenance	1,035	29,156	-	30,191
8		Total Natural Gas Production and Gathering	7,002	97,039	-	104,041

SEA ROBIN PIPE LINE COMPANY, LLC

Operation and Maintenance Expenses
Summarized Adjustments
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Total Adjustments			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
		<u>Gas Supply Expense</u>				
1	800.00	Natural Gas Well Head Purchases	\$ -	\$ -	\$ -	\$ -
2	805.00	Other Gas Purchase	-	-	-	-
3	806.00	Exchange Gas	-	-	-	-
4	808.10	Gas withdrawn from Storage - Debit	-	-	-	-
5	808.20	Gas delivered to Storage - Credit	-	-	-	-
6	810.00	Gas Used for Compressor Station Fuel - Credit	-	-	6,958,739	6,958,739
7	812.00	Gas Used for Other Utility Operations - Credit	-	-	-	-
8	813.00	Other Gas Supply Expenses	-	-	-	-
9		Total Gas Supply Expense	-	-	6,958,739	6,958,739
		<u>Natural Gas Storage, Terminating, and Processing Expenses</u>				
10	824.00	Other Expenses	196	-	-	196
		Total Natural Gas Storage, Terminating, and Processing Expenses	196	-	-	196
		<u>Transmission Expense</u>				
11	840.00	Operation Supervision and Engineering	-	-	-	-
12	841.00	Operation Labor and Expenses	-	-	-	-
13	842.20	LNG Processing Terminal Labor and Expenses	-	-	-	-
14	847.30	Maintenance of LNG Processing Terminal Equipment	-	-	-	-
15	850.00	Operation Supervision and Engineering	113,865	(421)	-	113,444
16	851.00	System Control & Load Dispatching	-	-	-	-
17	852.00	Communication System Expenses	-	513	-	513
18	853.00	Compressor Station Labor and Expenses	26,121	40,628	-	66,749
19	854.00	Gas for Compressor Station Fuel	-	-	(6,958,739)	(6,958,739)
20	855.00	Other Fuel and Power For Compressor Stations	-	-	-	-
21	856.00	Mains Expenses	9,644	3,834	-	13,478
22	857.00	Measuring and Regulating Station Expenses	913	2,804	-	3,717
23	858.00	T & C by Others	-	-	-	-
24	859.00	Other Expenses	-	1,922	-	1,922
25	860.00	Rents	-	1,376	-	1,376
26		Total Operation	150,543	50,656	(6,958,739)	(6,757,540)
27	861.00	Maintenance Supervision and Engineering	-	-	-	-
28	862.00	Maintenance of Structures and Improvements	-	75	-	75
29	863.00	Maintenance of Mains	4,815	535	-	5,350
30	864.00	Maintenance of Compressor Station Equipment	17,584	28,575	-	46,159
31	865.00	Maintenance of Measuring and Regulating Station Equipment	711	4	-	715
32	866.00	Maintenance of Communication Equipment	-	-	-	-
33	867.00	Maintenance of Other Equipment	-	-	-	-
34		Total Maintenance	23,110	29,189	-	52,299
35		Total Transmission Expense	173,653	79,845	(6,958,739)	(6,705,241)

SEA ROBIN PIPE LINE COMPANY, LLC
Operation and Maintenance Expenses
Summarized Adjustments
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	FERC	Description	Total Adjustments			
			Labor (a)	S&E (b)	Gas (c)	Total (d)
		<u>Customer Accounts Expense</u>				
1	901.00	Supervision	\$ -	\$ -	\$ -	\$ -
2	903.00	Customer Records and Collection Expenses	-	-	-	-
3	904.00	Uncollectible Accounts	-	-	-	-
4		Total Customer Accounts Expense	-	-	-	-
		<u>Sales Expense</u>				
5	909.00	Informational and Instructional Advertising Expense	-	-	-	-
6	912.00	Demonstrating and Selling Expenses	-	-	-	-
7	913.00	Advertising Expenses	-	-	-	-
8		Total Sales Expense	-	-	-	-
		<u>Administrative and General Expenses</u>				
9	920.00	Administrative and General Salaries	169,980	123,763	-	293,743
10	921.00	Office Supplies and Expenses	-	144,249	-	144,249
11	922.00	Admin. Expenses Transferred	(1,069)	-	-	(1,069)
12	923.00	Outside Services Employed	-	28,733	-	28,733
13	924.00	Property Insurance	-	341,864	-	341,864
14	925.00	Injuries and Damage	-	37,076	-	37,076
15	926.00	Employee Pensions and Benefits	-	44,988	-	44,988
16	928.00	Regulatory Commission Expenses	-	(89,218)	-	(89,218)
17	930.10	General Advertising Expenses	-	-	-	-
18	930.20	Miscellaneous General Expenses	-	45,803	-	45,803
19	931.00	Rents	-	-	-	-
20		Total Operation	168,911	677,258	-	846,169
21	932.00	Maintenance of General Plant	-	-	-	-
22		Total Maintenance	-	-	-	-
23		Total Administrative and General Expense	168,911	677,258	-	846,169
24		Grand Total	\$ 349,762	\$ 854,142	\$ -	\$ 1,203,904

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 1
Adjustment To Provide for Labor Charges Not Recorded on the Books
And to Eliminate Out-of-Period Labor Entries

Line No.	Acct. No.	Description	Amount (a)
		To Provide for Labor Charges not Recorded on Books	
1	850.00	13 Days Labor Expense - February 11- 28, 2007	\$ 76,149 1/
2	920.00	13 Days Labor Expense - February 11- 28, 2007	<u>29,536 1/</u>
3		Total 13 Days Labor Adjustment - February 11- 28, 2007	<u>105,685</u>
		To Eliminate Effects of Out-of-Period Labor Entries	
4	850.00	Mar 06 reversal of 12-Day Jan 06 Labor Accrual Reversal	82,389
5	920.00	Mar 06 reversal of 12-Day Jan 06 Labor Accrual Reversal	27,061
6	850.00	10-Day December 2006 Labor Accrual reversed in March 2007	(58,576)
7	920.00	10-Day December 2006 Labor Accrual reversed in March 2007	(22,720)
8	824.00	Other Expenses	<u>196</u>
9		Out-of-Period Adjustment	<u>28,350</u>
10		Total Adjustment (Line 3 + Line 8)	<u>\$ 134,035</u>

1/ Based on average accrual per day recorded in December 2006

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 2
Adjustment to Reflect Labor Cost Increase

Line No.	FERC Acct	Description	March 2006			March 2006 Through February 2007			
			Base Period Labor (a)	4/1/06 Merit Increase Applied To Column (a) (b)	1/ (c)	Adjusted Base Period Labor (d)	4/1/07 Merit Increase Applied To Column (d) (e)	2/	Total Adjustment (f)
1	753.00	Natural Gas Production and Gathering							
2	756.00	Field Lines Expenses	\$ 9,196	345	\$ 68,507	\$ 68,852	\$ 2,616	\$ 2,961	
		Field Measuring and Regulating Station Expenses	9,658	362	69,218	69,580	2,644	3,006	
3		Total Operation	18,854	707	137,725	138,432	5,260	5,967	
4	762.00	Field Lines Expenses	-	-	20,997	20,997	798	798	
5	764.00	Field Measuring and Regulating Station Expenses	1,067	40	5,094	5,134	195	235	
6	766.00	Field Measuring and Regulating Station Expenses	-	-	45	45	2	2	
7		Total Maintenance	1,067	40	26,136	26,176	995	1,035	
8		Total Natural Gas Production and Gathering	19,921	747	163,861	164,608	6,255	7,002	

Footnotes:

- 1/ Annualize 3.75% 2006 merit increase effective April 1, 2006
2/ 2007 Merit Increase of 3.80% Effective April 1, 2007

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. Z
Adjustment to Reflect Labor Cost Increase

Line No.	FERC Acct	Description	March 2006					March 2006 Through February 2007					Total Adjustment (i)
			Base Period Labor (a)	Adj No. 1 Labor Accrual (b)	Adjusted (c)	4/1/06 Merit Increase Applied To Column (c) (d)	1/ (e)	Base Period Labor (e)	Adj No. 1 Labor Accrual (f)	Adjusted Base Period Labor (g)	4/1/07 Merit Increase Applied To Column (g) (h)	2/ (i)	
1	850.00	Transmission Expense											
2	851.00	Operation Supervision and Engineering	\$ (24,044)	\$ 82,389	\$ 58,345	\$ 2,188	\$ 206,139	\$ 206,139	\$ 99,962	\$ 308,289	\$ 11,715	\$ 13,903	
3	852.00	System Control and Load Dispatching	-	-	-	-	-	-	-	-	-	-	-
4	853.00	Communication System Expenses	-	-	-	-	-	-	-	-	-	-	-
5	854.00	Compressor Station Labor and Expenses	70,829	-	70,829	2,656	614,845	614,845	-	617,501	23,465	26,121	
6	855.00	Gas for Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-	-
7	856.00	Mains Expenses	26,484	-	26,484	993	226,653	226,653	-	227,646	8,651	9,644	
8	857.00	Measuring and Regulating Station Expenses	2,522	-	2,522	95	21,439	21,439	-	21,534	818	913	
9	858.00	Transmission and Compression of Gas by Others	-	-	-	-	-	-	-	-	-	-	-
10	859.00	Other Expenses	-	-	-	-	-	-	-	-	-	-	-
11	860.00	Rents	-	-	-	-	-	-	-	-	-	-	-
		Total Operation	75,791	82,389	158,180	5,932	1,069,076	1,069,076	99,962	1,174,970	44,649	50,581	
12	861.00	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	-	-
13	862.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-
14	863.00	Maintenance of Mains	13,884	-	13,884	521	112,491	112,491	-	113,012	4,294	4,815	
15	864.00	Maintenance of Compressor Station Equipment	48,227	-	48,227	1,809	413,314	413,314	-	415,123	15,775	17,584	
16	865.00	Maintenance of Measuring and Regulating Station Equipment	1,879	-	1,879	70	16,807	16,807	-	16,877	641	711	
17	866.00	Maintenance of Communication Equipment	-	-	-	-	-	-	-	-	-	-	-
18	867.00	Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-	-
19		Total Maintenance	63,990	-	63,990	2,400	542,612	542,612	-	545,012	20,710	23,110	
		Total Transmission Expense	139,781	82,389	222,170	8,332	1,611,688	1,611,688	99,962	1,719,982	65,359	73,691	

Footnotes:

- 1/ Annualize 3.75% 2006 merit increase effective April 1, 2006
2/ 2007 Merit Increase of 3.80% Effective April 1, 2007

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 2
Adjustment to Reflect Labor Cost Increase

Line No.	FERC Acct	Description	March 2006					March 2006 Through February 2007					Total Adjustment (i)
			Base Period Labor (a)	Adj No. 1 Labor Accrual (b)	Corporate Labor Exclusion (c)	Adjusted Labor (d)	4/1/06 Merit Increase Applied To Column (d) 1/ (e)	Out of Period Adjustment (g)	Adj No. 1 Labor Accrual (h)	Corporate Labor Exclusion (i)	Net Labor Adjusted (j)	4/1/07 Merit Increase Applied To Column (j) 2/ (k)	
1	920.00	Administrative & General Exp.	\$ 84,120	\$ 27,061	\$ 23,347	\$ 87,834	\$ 3,294	\$ 179	\$ 33,877	\$ 212,578	\$ 700,513	\$ 26,619	\$ 29,913
2	921.00	Office Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-
3	922.00	Admin. Expenses Transferred	(1,740)	-	-	(1,740)	(65)	-	-	-	(28,412)	(1,004)	(1,069)
4	923.00	Outside Services Employed	-	-	-	-	-	-	-	-	-	-	-
5	924.00	Property Insurance	-	-	-	-	-	-	-	-	-	-	-
6	925.00	Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-
7	926.00	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-
8	928.00	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-	-
9	930.10	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-
10	930.20	Miscellaneous General Expenses	-	-	-	-	-	-	-	-	-	-	-
11	931.00	Rents	-	-	-	-	-	-	-	-	-	-	-
12		Total Operation	\$ 82,380	\$ 27,061	\$ 23,347	\$ 86,094	\$ 3,229	\$ 179	\$ 33,877	\$ 212,578	\$ 674,101	\$ 25,615	\$ 28,844
13	932.00	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	-	-
14		Total Maintenance	-	-	-	-	-	-	-	-	-	-	-
15		Total Administrative and General	\$ 82,380	\$ 27,061	\$ 23,347	\$ 86,094	\$ 3,229	\$ 179	\$ 33,877	\$ 212,578	\$ 674,101	\$ 25,615	\$ 28,844

Footnotes:

- 1/ Annualize 3.75% 2006 merit increase effective April 1, 2006
2/ 2007 Merit Increase of 3.80% Effective April 1, 2007

Total Adjustment \$ 109,537

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 3
S & E Cost Increase

Line No.	FERC Acct	Description	Base Period S & E (a)	Adjustment 1/ (b)
		Natural Gas Production and Gathering		
1	753.00	Field Lines Expenses	\$ 858,907	\$ 36,933
2	756.00	Field Measuring and Regulating Station Expenses	719,774	30,950
3		Total Operation	1,578,681	67,883
		Field Lines Expenses		
4	762.00	Field Measuring and Regulating Station Expenses	616,518	26,510
5	764.00	Field Measuring and Regulating Station Expenses	52,482	2,257
6	766.00	Field Measuring and Regulating Station Expenses	9,038	389
7		Total Maintenance	678,038	29,156
8		Total Natural Gas Production and Gathering	2,256,719	97,039

Footnotes:

1/ Increase of 4.30%

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 3
S & E Cost Increase

Line No.	FERC Acct	Description	Base Period S & E (a)	Adjustment 1/ (b)
1	850.00	Transmission Expense		
2	851.00	Operation Supervision and Engineering	\$ (9,795)	\$ (421)
3	852.00	System Control and Load Dispatching	-	-
4	853.00	Communication System Expenses	11,923	513
5	854.00	Compressor Station Labor and Expenses	944,829	40,628
6	856.00	Gas for Compressor Station Fuel	-	-
7	857.00	Mains Expenses	89,170	3,834
8	858.00	Measuring and Regulating Station Expenses	65,199	2,804
9	859.00	Transmission and Compression of Gas by Others	-	-
10	860.00	Other Expenses	44,701	1,922
11		Rents	32,000	1,376
		Total Operation	1,178,027	50,656
12	861.00	Maintenance Supervision & Engineering	-	-
13	862.00	Maintenance of Structures and Improvements	1,738	75
14	863.00	Maintenance of Mains	12,440	535
15	864.00	Maintenance of Compressor Station Equipment	664,532	28,575
16	865.00	Maintenance of Measuring and Regulating Station Equipment	85	4
17	866.00	Maintenance of Communication Equipment	-	-
18	867.00	Maintenance of Other Equipment	-	-
19		Total Maintenance	678,795	29,189
20		Total Transmission Expense	\$ 1,856,822	\$ 79,845
21		Total Natural Gas Storage Expenses		\$ 176,884

Footnotes:

1/ Increase of 4.30%

SEA ROBIN PIPELINE COMPANY, LLC

Derivation of S & E Cost Increase Factor

Line No.	Year	Machinery & Equipment (a)	Metals & Metal Products (b)	Pulp, Paper & Allied Products (c)	Chemicals & Allied Products (d)	Transportation Equipment (e)	Average (f)
1	2001	123.7	125.4	184.8	151.8	145.2	
2	2002	122.9	125.9	185.9	151.9	144.6	
3	2003	121.9	129.2	190.0	161.8	145.7	
4	2004	122.1	149.6	195.7	174.4	148.6	
5	2005	123.7	160.8	202.6	192.0	151.0	
6	2006 (P)	126.2	181.7	209.8	206.2	152.4	
7	2001 to 2006	2.02%	44.90%	13.53%	35.84%	4.96%	
8	5 year average	0.40%	8.98%	2.71%	7.17%	0.99%	4.05%
9	Rate applicable to 9-month Test period						3.04%
10	Increases during 12-month Base Period - Schedule H-1.3(a), Page 2						1.26%
11	Total S&E Factor						4.30%

Source: U. S. Department of Labor
Bureau of Labor Statistics [website at <http://www.bls.gov>]
(P) Preliminary

SEA ROBIN PIPELINE COMPANY, LLC

Derivation of S & E Cost Increase Factor

Line No.	Year	Machinery & Equipment (a)	Metals & Metal Products (b)	Pulp, Paper & Allied Products (c)	Chemicals & Allied Products (d)	Transportation Equipment (e)	Average (f)
1	March 2006	125.3	172.0	207.5	203.4	152.7	
2	April	125.7	176.9	207.8	203.1	152.8	
3	May	125.8	184.2	209.2	205.7	152.8	
4	June	126.1	184.9	210.1	207.9	152.5	
5	July	126.5	187.5	210.8	208.3	149.9	
6	August	127.0	187.0	211.3	209.8	150.9	
7	September	127.4	187.7	211.8	207.6	151.4	
8	October	127.3	187.3	212.0	206.9	153.0	
9	November	127.3	186.0	212.2	204.5	155.5	
10	December (P)	127.6	186.9	212.4	206.7	155.1	
11	January 2007 (P)	128.0	186.5	213.8	206.6	154.9	
12	February (P)	128.2	187.8	214.3	208.1	155.1	
13	Base Period Average	126.9	184.6	211.1	206.6	153.1	
14	Increase March 2006 over 12-month Period	1.02%	1.73%	1.52%	0.73%	1.31%	1.26%

Source: U. S. Department of Labor
Bureau of Labor Statistics [website at <http://www.bls.gov>]

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 4

Adjustment to Eliminate Other Gas Supply Expenses, Gas Costs, and Fuel And Power For Compressor Stations

Line No.	Acct. No.	Description	Gas (a)	Total (b)
1	810.00	Gas Used for Compressor Station Fuel - Credit	\$ 6,958,739	\$ 6,958,739
2		Total Gas Supply	<u>6,958,739</u>	<u>6,958,739</u>
3	854.00	Gas for Compressor Station Fuel	(6,958,739)	(6,958,739)
4		Total Transmission	<u>(6,958,739)</u>	<u>(6,958,739)</u>
5		Total Adjustment	\$ <u>-</u>	\$ <u>-</u>

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 5
Adjustment to Reflect Various Changes In
Administrative and General Expenses

Line No.	Acct. No.	Description	Reference	Detail (a)	Adjustment (b)	Explanation (c)
1	920.00	Administrative & General Salaries	H-1.5(a)	\$ 179		Adjustment to eliminate out of period entries (Labor)
			H-1.5(b)	106,011		Adjustment to normalize corporate charges (Labor)
2		Total Account No. 920	H-1.5(b)	<u>123,763</u>	229,953	Adjustment to normalize corporate charges (S&E)
				\$		
3	921.00	Office Supplies & Expenses	H-1.5(a)	29,061		Adjustment to eliminate out of period entries (S&E)
4		Total Account No. 921	H-1.5(b)	<u>115,188</u>	144,249	Adjustment to normalize corporate charges (S&E)
5	923.00	Outside Services Employed	H-1.5(a)	30,909		Adjustment to eliminate out of period entries (S&E)
6		Total Account No. 923	H-1.5(b)	<u>(2,176)</u>	28,733	Adjustment to normalize corporate charges (S&E)
7	924.00	Property Insurance - S&E	H-1.5(c)	<u>341,864</u>	341,864	Adjustment to reflect net increase in insurance costs
8		Total Account No. 924				
9	925.00	Injuries and Damages - S&E	H-1.5(c)	<u>37,076</u>	37,076	Adjustment to reflect net increase in insurance costs
10		Total Account No. 925				
11	926.00	Employee Pensions & Benefits - S&E	H-1.5(d)	28,736		Adjustment to reflect increase in medical benefit cost
12		Total Account No. 926	H-1.5(b)	<u>16,252</u>	44,988	Adjustment to normalize corporate charges
13	928.00	Regulatory Commission Expense - S&E	H-1(2)(g)	(289,218)		Eliminate ACA
14		Total Account No. 928	H-1(2)(g)	<u>200,000</u>	(89,218)	Adjustment to reflect five year amortization of regulatory expenses
15	930.20	Miscellaneous General Expenses - S&E	H-1.5(a)	13,162		Adjustment to eliminate out of period entries
16		Total Account No. 930.2		<u>32,641</u>	45,803	Adjustment to normalize corporate charges
17		Total Adjustment			<u>\$ 783,448</u>	

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 5
Adjustment To Eliminate Out-of-Period Entries

Line No.	Acct. No.	Description	Amount (a)
1	920.00	Administrative & General Salaries - Labor	\$ 179
2	921.00	Office Supplies & Expenses - S&E	29,061
3	923.00	Outside Services Employed - S&E	30,909
4	930.20	Miscellaneous General Expenses - S&E	<u>13,162</u>
5		Total Adjustment	\$ <u><u>73,311</u></u>

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 5
Adjustment To Normalize Corporate Charges

Line No.	Acct. No.	Description	Current Estimate (a)	1/ Twelve Months Ended 2/28/2007 (b)	Adjustment Col. (a) - (b) (c)
1	920.00	Administrative & General Salaries - Labor	\$ 318,589	\$ 212,578	\$ 106,011
2		Administrative & General Salaries - S&E	123,763	-	123,763
		Total 920.00	442,352	212,578	229,774
3	921.00	Office Supplies & Expenses	698,456	583,268	115,188
4	923.00	Outside Services Employed	-	2,176	(2,176)
5	926.00	Employee Pensions & Benefits			
		Medical/Dental/Vision	25,914	8,575	17,339
		Life Insurance	3,385	209	3,176
		Savings Plan	6,641	1,919	4,722
		Pension Plan	16,534	2,112	14,422
		Incentive Plan	-	27,174	(27,174)
		Other Benefits	3,767	-	3,767
		Total 926.00	56,241	39,989	16,252
12	930.20	Miscellaneous General Expenses	123,918	91,277	32,641
13		Total	\$ 1,320,967	\$ 929,288	\$ 391,679

1/ Current estimate includes December 2006 through May 2007 actuals and projected costs for June through November 2007.

SEA ROBIN PIPELINE COMPANY, LLC

Adjustment No. 5
Adjustment To Reflect Net Increase in Insurance Costs

Line No.	Acct. No.	Description	Projected Annual Premiums (a)	Base Period Insurance Costs (b)	Adjustment (c)
	924.00	Property Insurance			
1		Crime	\$ -	\$ 880	\$ (880)
2		Engineering	197	816	(619)
3		Excess Property	8,702	545	8,157
4		Lawyers Professional	1,279	957	322
5		Property OIL	521,419	185,881	335,538
6		Punitive Damages	2,748	2,456	292
7		Terrorism	1,023	1,969	(946)
8		Subtotal 924.00	<u>535,368</u>	<u>193,504</u>	<u>341,864</u>
	925.00	Injuries and Damages			
9		Broker Fee	43,075	40,446	2,629
10		Directors and Officers	140,298	122,255	18,043
11		Excess Liability	129,732	132,256	(2,524)
12		Fiduciary	20,743	17,077	3,666
13		Surplus Lines Tax	-	2,312	(2,312)
14		Workmen's Compensation	40,780	23,206	17,574
15		Surety Bond	3,600	3,600	-
16		Charged to Capital	<u>(3,995)</u>	<u>(3,995)</u>	<u>-</u>
17		Subtotal 925.00	<u>374,233</u>	<u>337,157</u>	<u>37,076</u>
18		Total Insurance Costs	\$ <u>909,601</u>	\$ <u>530,661</u>	\$ <u>378,940</u>

SEA ROBIN PIPELINE COMPANY, LLC
Adjustment No. 5
Adjustment to Reflect Increase In Medical Benefit Costs
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Amount (a)
1	Allocated From CrossCountry Energy Services, LLC	\$ 21,274
2	Allocated From Panhandle Eastern Pipe Line Company, LP	56,059
3	Allocated From Trunkline LNG Company, LLC	0
4	Allocated From Transwestern Pipeline Company, LLC	805
5	Allocated From Florida Gas Transmission Company, LLC	12,072
6	Allocated From Trunkline Gas Company, LLC	179,021
7	Capitalized	<u>(23,628)</u>
8	Net Medical for 10 months ended 12/31/2006	245,603
9	Projected 2007 Percentage Increase	<u>11.7%</u>
10	Adjustment	<u>28,736</u>
11	Medical Expense for 2 months ended 2/28/2007	<u>27,573</u>
12	Medical Expense, as Adjusted (line 8 + 10 + 11)	<u>\$ 301,912</u>

SEA ROBIN PIPELINE COMPANY, LLC

Analysis of Regulatory Commission Expenses (Account 928)
Twelve Months Ended February 28, 2007, as Adjusted

Line No.	Description	Total (a)	Adjustments (b)	As Adjusted (c)
1	ACA	\$ 289,218	\$ (289,218)	\$ -
2	Regulatory expense Amortization	-	200,000	200,000
3	NAESB Materials	<u>300</u>	<u>-</u>	<u>300</u>
4	Total	\$ <u>289,518</u>	\$ <u>(89,218)</u>	\$ <u>200,300</u>

SEA ROBIN PIPELINE COMPANY, LLC

Income Taxes
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Reference	Total (a)
	<u>Federal Income Tax</u>		
1	Return on Rate Base @ 10.71%	STATEMENT B, Line 8	\$ <u>5,546,966</u>
	<u>Federal Income Tax Adjustments</u>		
2	Interest and Debt Expense	Schedule H-3(4), Line 3	(1,341,423)
3	Deficient Deferred Income Taxes	Schedule H-3(2), Page 2	<u>17,299</u>
4	Net FIT Adjustment		<u>(1,324,124)</u>
5	Return after FIT Adjustments		\$ <u><u>4,222,842</u></u>
	<u>Federal Income Taxes @ 35%</u>		
6	Tax on Tax Rate of 53.846154%		\$ <u><u>2,273,838</u></u>
	<u>State Tax Rate @ 1.4073%</u>		
7	Tax on Tax Rate of 1.427388%	Schedule H-3(3), Page 1	\$ <u><u>92,733</u></u>

SEA ROBIN PIPELINE COMPANY, LLC

Reconciliation of Book Depreciable Plant and Tax Depreciable Plant
and the Accumulated Provision for Deferred Income Taxes
February 28, 2007, As Adjusted

Line No.	Description	Amount (a)
1	Book Depreciable Plant	\$ 315,939,754
2	Accumulated Book Depreciation and Amortization	(253,948,594)
3	Regulatory Asset	469,263
4	Net Plant Investment	<u>\$ 62,460,423</u>
5	Tax Depreciable Plant	\$ 46,557,739
6	Accumulated Tax Depreciation	(16,849,660)
7	Regulatory Asset	-
8	Net Plant per Tax	<u>\$ 29,708,079</u>
9	Difference Between Book and Tax (Line 8 - Line 4)	<u>\$ (32,752,344)</u>
10	State Income Taxes (Line 9 x 1.4073%)	\$ 460,924
11	Federal Income Taxes [(Line 9, net of Line 10) x 35%]	11,301,997
12	Total Deferred Income Taxes	<u>11,762,921</u>
13	Test Period Deferred Income Taxes	<u>11,625,000</u> 1/
14	(Excess)/Deficient Deferred Taxes	<u>\$ 137,921</u>

1/ Plant-related deferred income taxes

SEA ROBIN PIPELINE COMPANY, LLC

Deficient Deferred Income Taxes
Derivation of Annual AmortizationExhibit No. SR-22
Page 3
Docket No. RP07-____-000
Schedule H-3(2)
Page 2

Line No.	Description	Reference	Amount (a)
1	Net Plant	STATEMENT B, Line 3	\$ <u>61,991,160</u>
2	Depreciation Expense	STMT H-2, Col (h), Lns 25 & 28	\$ 4,021,643
3	Less: Negative Salvage & ARO-Related Expenses	STMT H-2, Col (h), Various	<u>1,229,268</u>
4	Net Depreciation Expense	Line 2 - Line 3	\$ <u>2,792,375</u>
5	Remaining Regulatory Life (Years)	(Line 1 / Line 4)	<u>22.20</u>
6	(Excess) Deficient Deferred Income Taxes	Sch H-3(2), Page 1, Line 14	\$ <u>137,921</u>
7	Annual Amortization Based on Remaining Life	(Line 6 / Line 5)	\$ <u>6,213</u>
8	Gross-Up for Income Tax Calculation	(Line 7 / 35.9147%)	\$ <u>17,299</u>

SEA ROBIN PIPELINE COMPANY, LLC

Calculation of State Income Tax Rate
Twelve Months Ended February, 28, 2007, As Adjusted

Line No.	State	Apportionment Factor (a)	1/ State Income Tax Rate (b)	Effective State Tax Rate (c)
1	Louisiana	17.5907%	8.0000%	1.4073%
2	Louisiana Offshore	82.4093%	0.0000%	<u>0.0000%</u>
3	Total			<u><u>1.4073%</u></u>

1/ See Page 2, Column (l).

SEA ROBIN PIPELINE COMPANY, LLC

Calculation of State Income Tax Rate
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	State	Sales (a)	Sales % (b)	Sales Weight (c)	Sales Factor (d)	Beginning Property (e)	Ending Property (f)	Rent Expense (g)	Average Property (h)	Property % (i)	Property Weight (j)	Property Factor (k)	Sum of Factors (l)
1	Louisiana	\$ 2,406,143	21.1062%	50.00%	10.5531%	\$ 5,330,825	\$ 5,330,825	\$ 68,288	\$ 5,399,113	14.0752%	50.00%	7.0376%	17.5907%
2	LA - Total	11,400,147				38,000,240	38,000,240	358,874	38,359,114				
3	Louisiana Offshore	\$ 8,994,004	78.8938%	50.00%	39.4469%	\$ 32,669,415	\$ 32,669,415	\$ 290,586	\$ 32,960,001	85.9248%	50.00%	42.9624%	82.4093%
4	LA - Total	11,400,147				38,000,240	38,000,240	358,874	38,359,114				
5	Total												<u>100.0000%</u>

SEA ROBIN PIPELINE COMPANY

Federal Income Tax Adjustments
Interest and Debt Expense
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Description	Reference	Total (a)
1	Rate Base	STATEMENT B, Line 7	\$ 51,792,395
2	Rate of Return on Long-term Debt	STATEMENT F-2, Line 2, Column (e)	<u>2.59%</u>
3	Interest and Debt Expense		<u>\$ 1,341,423</u>

SEA ROBIN PIPELINE COMPANY, LLC

At-Risk Revenue
Twelve Months Ended February 28, 2007, As Adjusted

Not Applicable

SEA ROBIN PIPELINE COMPANY, LLC

Other Revenues
Twelve Months Ended February 28, 2007, As Adjusted

Line No.	Acct Period (a)	<u>492</u> Incidental Gasoline & Oil Sales (b)	<u>493</u> Rent From Gas Property (c)	<u>495</u> Other Gas Revenues (d)	Total Other Revenues (e)
1	2006-03	\$ -	\$ -	\$ (81,759)	\$ (81,759)
2	2006-04	-	-	(71,628)	(71,628)
3	2006-05	-	-	(145,032)	(145,032)
4	2006-06	-	-	(51,120)	(51,120)
5	2006-07	-	-	(51,101)	(51,101)
6	2006-08	-	-	(44,235)	(44,235)
7	2006-09	-	-	(121,649)	(121,649)
8	2006-10	-	-	(101,594)	(101,594)
9	2006-11	-	-	(123,885)	(123,885)
10	2006-12	-	-	(106,426)	(106,426)
11	2007-01	-	-	(99,495)	(99,495)
12	2007-02	-	-	(172,506)	(172,506)
13	Total	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(1,170,430)</u>	\$ <u>(1,170,430)</u>

SEA ROBIN PIPELINE COMPANY, LLC

Excess Receipt Cashout - Revenue
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule/Contract	Shipper	Affiliate (a)	Contract Term < 1 Year (b)	Contract	Negotiated Rate (c)	Capacity Releases (d)	March (e)	April (f)	May (g)	June (h)	July (i)	August (j)	September (k)	October (l)	November (m)	December (n)	January (o)	February (p)	Total (q)
1	FTS-1584	Rate Schedule FTS	No	No	No	No	No	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	FTS-1075	Louis Dreyfus Energy Services, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Superior Natural Gas Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Rate Schedule FTS						-	-	-	-	-	-	-	-	-	-	-	-	-
4	FTS-1143	Rate Schedule FTS	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
5	FTS-1281	BP America Production Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
6	FTS-1281	Apache Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
7	FTS-1013	Apache Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
8	FTS-1115	Chenoweth U.S.A. Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
9	FTS-1015	Chenoweth U.S.A. Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
10	FTS-1015	Chenoweth U.S.A. Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
11	FTS-1178	Domino Exploration & Production, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
12	FTS-1010	Hunt Petroleum (AEC), Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
13	FTS-1236	Hunt Petroleum (AEC), Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
14	FTS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
15	FTS-1015	Hunt Petroleum (AEC), Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
16	FTS-1818	ConocoPhillips Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
17	FTS-1510	Hunt Oil Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
18	FTS-1511	Hunt Oil Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
19	FTS-1046	Bullington Resources Trading Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
20	FTS-1029	Agco Producing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
21	FTS-1029	Agco Producing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
22	FTS-1269	W & T Offshore Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
23	FTS-1096	ExxonMobil Gas & Power Marketing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
24	FTS-1111	ExxonMobil Gas & Power Marketing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
25	FTS-1151	ExxonMobil Gas & Power Marketing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
26	FTS-1029	ExxonMobil Gas & Power Marketing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
27	FTS-1029	ExxonMobil Gas & Power Marketing Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
28	FTS-1146	Devcon Energy Production Company, LP	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
29	FTS-1540	Waller Oil & Gas Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
30	FTS-1042	Superior Natural Gas Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
31	FTS-1922	Nippon Oil Exploration U.S.A. Limited	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
32	FTS-1029	Nippon Oil Exploration U.S.A. Limited	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
33	FTS-1581	Innovia Energy Services, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
34	FTS-1191	Mico Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
35	FTS-1544	Arena Energy, LLC	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
36	FTS-1295	Sequent Energy Management, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
37	FTS-1527	Sequent Energy Management, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
38	FTS-1295	Sequent Energy Management, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
39	FTS-1295	Louis Dreyfus Energy Services, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
40	FTS-1600	Minerals Management Service	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
41	FTS-1611	Minerals Management Service	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
42	FTS-1400	Shoreline Gas, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
43	FTS-1949	Shoreline Gas, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
44	FTS-1527	Shoreline Gas, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
45	FTS-1374	Sudwest Energy, LP	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
46	FTS-1583	United Energy Trading, LLC	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
47	FTS-1205	Sage Energy Venture, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
48	FTS-1031	Newfield Exploration Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
49	FTS-1156	Newfield Exploration Company	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
50	FTS-1279	El Paso E&P Company, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
51	FTS-1302	El Paso E&P Company, L.P.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
52	FTS-1278	Hunt Chisham Development, LP	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
53	FTS-1279	Hunt Chisham Development, LP	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
54	FTS-1306	Marathon Resources, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
55	FTS-1548	Energy Partners, Ltd.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
56	FTS-1306	Energy Partners, Ltd.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
57	FTS-1306	Energy Partners, Ltd.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
58	FTS-1029	Northstar Gulfstream, LLC	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
59	FTS-1131	McKorm Oil & Gas LLC	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
60	FTS-1234	McKorm Oil & Gas LLC	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
61	FTS-1234	Gil Energy, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
62	FTS-1235	Gil Energy, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
63	FTS-1235	Transocean Energy Services Corporation	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
64	FTS-1581	Envy, Inc.	No	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-

SEA ROBIN PIPELINE COMPANY, LLC

Excess Receipt Cashout - Revenue
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule/Contract	Shipper	Contract Term < 1 Year	Millions	Negotiated Rate	Capacity Release	March	April	May	June	July	August	September	October	November	December	January	February	Total
			(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
65	ITS-1515	Sempra Resources Corporation	No	No	No	-	-	-	(10,223)	-	-	(7,185)	(4,567)	-	-	-	(3,295)	-	(25,200)
66	ITS-1525	Apex Oil & Gas, Inc.	No	No	No	-	(10,878)	-	(12,857)	-	(5,402)	(8,478)	-	(281)	-	(10,340)	(1,000)	-	(69,805)
67	ITS-1610	Offshore Shelf LLC	No	No	No	-	-	-	-	-	-	-	-	-	(916)	-	(25,727)	21,258	(14,416)
68	ITS-1024	Energy Resource Technology GOM, Inc.	No	No	No	-	-	(5,959)	(31,854)	(45,039)	-	41	2,068	-	(13,947)	-	(15,432)	15,432	(7,121)
69	ITS-1200	Energy Resource Technology GOM, Inc.	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	ITS-1045	Energy Resource Technology GOM, Inc.	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	ITS-1040	Noble Energy, Inc.	No	No	No	-	3,952	-	938	(1,597)	(97,059)	9,398	8,195	22,004	1,084	(16,775)	(63,407)	(56,135)	(250,476)
72	ITS-1349	Noble Energy, Inc.	No	No	No	-	-	(767)	(31,705)	(86,923)	(1,854)	1,854	-	(3,507)	-	-	-	(6,184)	(41,027)
73	ITS-1114	Ford Energy Marketing & Trading GP	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	2,423	(103,107)
74	ITS-1642	Arena Energy, LLC	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	(87,614)	(87,614)
75	ITS-1645	Finway Offshore Exploration, Inc.	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	(24,210)	(24,210)
76	ITS-1646	Finway Offshore Exploration, Inc.	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	(24,210)	(24,210)
77	ITS-1044	Burlington Resources Trading Inc.	No	No	No	-	(7,574)	-	-	-	-	-	-	-	-	-	-	(31,189)	(31,189)
78	ITS-1038	Pogo Producing Company	No	No	No	-	(1,293)	(14,124)	-	-	-	-	-	-	-	-	-	-	(15,407)
79	ITS-1285	W & T Offshore Inc	No	No	No	-	(19,903)	-	19,903	-	-	(40,112)	40,112	-	(1,084)	1,084	-	-	-
80	ITS-1504	Houston Exploration Company (The)	No	No	No	-	-	(34,627)	-	-	-	(6,178)	-	(630)	-	-	-	-	(35,257)
81	ITS-1590	Megnum Hunter Production Inc.	No	No	No	-	-	(1,452)	(29,480)	(39,725)	18,201	-	(437)	(36,724)	9,946	-	-	-	(110,798)
82	ITS-1592	Megnum Hunter Production Inc.	No	No	No	-	(1,003)	(7,576)	(9,400)	(39,725)	18,201	-	(437)	(36,724)	9,946	-	-	-	(66,619)
83	ITS-1216	Kerr-McGee Oil & Gas Corporation	No	No	No	-	(1,290)	-	(2,123)	(1,312)	(11,398)	(10,424)	-	-	-	-	-	-	(26,547)
84	ITS-1511	Northstar Gulfstream, LLC	No	No	No	-	-	(1,354)	(1,354)	(81,302)	(1,354)	-	-	-	-	-	-	-	(82,856)
85	ITS-1514	Houston Exploration Company (The)	No	No	No	-	-	(6,830)	(1,577)	(40,389)	1,615	-	-	-	-	-	-	-	(45,761)
86	ITS-1196	Taylor Energy Company	No	No	No	-	-	(1,971)	(9,326)	(20,415)	-	-	-	-	-	-	-	-	(31,912)
87	ITS-1237	Chesron U.S.A. Inc	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	ITS-1237	Chesron U.S.A. Inc	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	ITS-1584	Noble Energy, Inc.	No	No	No	-	-	-	(239)	-	-	-	-	-	-	-	-	-	(239)
90	ITS-1584	Hess Corporation	No	No	No	-	-	-	8,556	-	-	-	-	-	-	-	-	-	8,556
91	ITS-1397	ExxonMobil Gas Marketing, L.L.C.	No	No	No	-	-	-	-	-	-	-	-	(22,263)	-	-	-	-	(22,263)
92		Total Real Schedule ITS					(235,250)	(681,148)	(1,485,829)	(1,097,923)	(495,113)	(571,893)	(1,383,249)	(1,830,416)	59,176	(1,174,710)	(657,698)	(687,333)	(10,355,354)
GSA Agreements																			
93	GBA-1311	Trunkline Gas Company, LLC	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	GBA-1003	Columbia Gulf Transmission Company	No	No	No	-	(86,000)	616,647	116,888	403,324	(275,760)	114,730	(39,888)	(15,958)	(155,343)	372,873	652,917	(735,143)	986,479
95	GBA-1004	Saline Pipe Line LLC	No	No	No	-	-	-	-	-	(2,877)	(17,318)	-	-	(21,385)	(1,547)	-	-	(17,318)
96	GBA-1202	Herz Gas Company	No	No	No	-	-	(286,697)	(876,759)	(785,227)	-	(15,164)	(15,164)	-	-	(4,366)	(1,671,898)	-	(3,754,765)
97	GBA-1202	Herz Corporation	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	GBA-1395	ExxonMobil Energy L.L.C.	No	No	No	-	-	-	-	-	-	(8,478)	-	-	-	-	-	-	(8,478)
99	GBA-1370	Texas Gas Transmission, LLC	No	No	No	-	(185,102)	-	-	(374,094)	(258,765)	-	(286,493)	-	-	-	-	-	(1,114,474)
100	GBA-1089	Jefferson Island Storage & Hub L.L.C.	No	No	No	-	(4,484)	-	-	-	-	(164,830)	(2,411)	-	-	-	-	-	(164,830)
101	GBA-1086	Gulf South Pipeline Company, L.P.	No	No	No	-	-	-	-	-	-	(75,893)	(244,156)	(15,958)	-	-	-	-	(107,000)
102		Total GSA Agreements					(287,586)	320,950	(681,869)	(755,997)	(657,150)	(75,893)	(244,156)	(15,958)	(177,258)	327,993	(1,023,900)	(735,143)	(64,126,064)
Pooling Agreements																			
103	POOL-1256	Chesron U.S.A. Inc.	No	No	No	-	-	-	-	-	-	(51)	-	(115)	-	-	-	(45,349)	(45,319)
104	POOL-1053	BP Energy Company	No	No	No	-	(5,716)	-	-	-	-	-	-	-	-	-	-	-	(5,716)
105	POOL-1053	BP Energy Company	No	No	No	-	(22,512)	-	-	-	-	-	-	-	-	-	-	-	(22,512)
106	POOL-1388	ExxonMobil Energy Partners, L.P.	No	No	No	-	(56,503)	-	-	-	-	-	-	-	-	(3,593)	-	-	(60,096)
107	POOL-1133	ConocoPhillips Company	No	No	No	-	-	(10,498)	-	(1,059)	(18)	-	-	-	-	-	-	-	(11,566)
108	POOL-1108	Devon Energy Production Company, LP	No	No	No	-	-	-	-	(7,608)	-	-	-	-	-	-	-	-	(7,608)
109	POOL-1590	Adams Resources Marketing, Ltd	No	No	No	-	-	-	-	-	(41)	(564)	-	-	-	(20,785)	-	-	(645)
110	POOL-1056	Adams Resources Marketing, Ltd	No	No	No	-	-	-	-	-	-	-	-	-	-	(24,373)	-	-	(24,373)
111		Total Pooling Agreements					3,371	(10,498)	-	(8,658)	(69)	(615)	-	(115)	-	(43,319)	-	(43,349)	(50,000)
112		Total Excess Receipt Cashout - Revenue					(543,585)	(581,656)	(7,327,697)	(1,832,578)	(1,022,327)	(648,395)	(1,727,405)	(1,846,489)	\$ (119,150)	\$ (919,894)	\$ (1,861,626)	\$ (1,471,935)	\$ (14,697,659)

SEA ROBIN PIPELINE COMPANY, LLC

Excess Delivery Cashout - Revenue
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule/Contract	Shipper	Affiliate	Contract Term ≤ 1 Year	Negotiated Rate	Capacity Release	March	April	May	June	July	August	September	October	November	December	January	February	Total
1	FTS-1584	Rate Schedule FTS	No	No	No	No	\$ -	\$ -	\$ -	\$ 97,512	\$ 113,147	\$ 20,545	\$ 25,195	\$ 8,153	\$ 103,118	\$ -	\$ -	\$ -	\$ 427,670
2	FTS-1075	Louis Dryflex Energy Services, L.P	No	No	No	No	8,655	-	-	-	-	-	-	-	-	-	-	-	8,655
3		Superior Natural Gas Corporation	No	No	No	No	8,655	-	-	-	-	-	-	-	-	-	-	-	8,655
		Total Rate Schedule FTS					8,655	-	-	-	113,147	20,545	25,195	8,153	103,118	-	-	-	426,335
4	ITS-1281	Rate Schedule ITS	No	No	No	No	38,319	-	-	27,555	-	29,082	8,115	-	42,782	-	4,072	1,873	151,798
5	ITS-1284	Atacora Corporation	No	No	No	No	-	-	4,864	(4,864)	-	-	1,556	9,539	-	1,453	6,976	-	14,790
6	ITS-1013	Chexon U.S.A. Inc.	No	No	No	No	12,725	-	(12,725)	337,715	372,596	39,563	65,009	(95,972)	114,777	14,358	117,308	-	595,154
7	ITS-1115	Chexon U.S.A. Inc.	No	No	No	No	-	22,531	-	-	187,686	-	187,259	-	109,151	-	43,955	33,582	594,064
8	ITS-1332	Chexon U.S.A. Inc.	No	No	No	No	298,445	(146,990)	124,150	(105,546)	(4,408)	762,514	223,104	(286,826)	73,386	(45,180)	25,859	(171,464)	747,052
9	ITS-1015	Dominion Exploration & Production, Inc.	No	No	No	No	-	17,743	11,309	(6,183)	1,429	59	6,972	-	17,482	-	1,524	49,253	96,540
10	ITS-1178	Dominion Exploration & Production, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
11	ITS-1178	Dominion Exploration & Production, Inc.	No	No	No	No	-	8,766	(8,766)	-	17,991	-	(5,534)	46,815	(44,348)	7,884	-	6,477	95,917
12	ITS-1235	Hunt Petroleum (AEC), Inc.	No	No	No	No	47,295	-	-	-	-	10,724	-	46,970	8,512	-	-	32,414	145,916
13	ITS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	1,213	-	-	-	-	1,966	-	-	-	-	-	-	22,445
14	ITS-1033	ConocoPhillips Company	No	No	No	No	-	-	8,891	-	-	171,278	22,140	69,243	4,263	-	7,161	-	245,482
15	ITS-1044	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	4,420	198,743	171,278	22,140	69,243	4,263	-	7,161	-	245,482
16	ITS-1811	Hunt Oil Company	No	No	No	No	10,876	-	104,546	310	44,032	20,042	2,837	2,907	17,922	49,378	3,485	84,740	432,425
17	ITS-1811	Hunt Oil Company	No	No	No	No	-	-	27,707	(27,707)	2,265	20,042	2,837	2,907	17,922	49,378	3,485	84,740	432,425
18	ITS-1046	Bullington Resources Trading Inc.	No	No	No	No	-	-	1,481	-	4,777	3,733	(1,575)	57,067	(60,918)	4,081	5,025	8,151	8,151
19	ITS-1039	Pogo Producing Company	No	No	No	No	-	-	-	-	243	3,221	3,134	133,687	(120,414)	(108)	2,375	23,768	23,768
20	ITS-1354	W & T Offshore Inc	No	No	No	No	31	10,167	(7,261)	(381)	-	6,114	-	-	-	-	23,941	(7)	116,145
21	ITS-1269	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	3,459	(1,279)	51,735	6,114	-	72,721	(41,121)	582	23,941	116,145	116,145
22	ITS-1111	ExxonMobil Gas & Power Marketing Company	No	No	No	No	14,615	-	30,099	(42,698)	17,973	9,252	4,841	94,926	32,024	9,392	34,422	237,688	237,688
23	ITS-1032	Devon Energy Production Company, LP	No	No	No	No	-	91,794	155,865	3,619	51,694	33,532	6,666	(26,576)	32,092	83,200	109,070	560,866	560,866
24	ITS-1037	Devon Energy Production Company, LP	No	No	No	No	-	-	29,425	50,023	(79,446)	19,888	6,666	(26,576)	37,141	28,154	362,150	7,307	428,005
25	ITS-1334	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	30,359	-	-	-	41,860	-	7,868	-	7,307
26	ITS-1832	Superior Natural Gas Corporation	No	No	No	No	-	-	5,822	-	-	-	8,425	51,525	263,573	(41,660)	268	1,522	1,522
27	ITS-1592	Nippon Oil Exploration U.S. Limited	No	No	No	No	-	-	-	-	98,796	90,489	8,425	51,525	263,573	(41,660)	268	1,522	1,522
28	ITS-1073	Noble Energy Marketing, Inc.	No	No	No	No	-	7,302	-	23,760	17,172	37,514	90,620	92,257	226,623	33,318	188,190	(186,408)	863,280
29	ITS-1182	Meridian Resource & Exploration Company, The	No	No	No	No	-	-	26,148	24,817	24,656	177	19,734	35,724	216,996	220,468	559,302	1,437,241	1,437,241
30	ITS-1551	Mico Inc.	No	No	No	No	-	-	-	-	-	-	-	-	8,732	-	23,143	163,031	163,031
31	ITS-1191	Mico Inc.	No	No	No	No	8,365	-	16,759	-	27,296	-	15,290	-	24,479	-	16,732	27,228	103,878
32	ITS-1276	Kerr-McGee Oil & Gas Onshore LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	31,270	103,878	103,878
33	ITS-1000	Adams Resources Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	-	-	21,628	(21,628)	-
34	ITS-1544	Arena Energy, LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	5,548	-	20,333
35	ITS-1295	Sequent Energy Management, L.P.	No	No	No	No	-	-	-	29,809	(53,102)	-	-	12,405	23,206	-	-	-	37,312
36	ITS-1527	Sequent Energy Management, L.P.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	25,147
37	ITS-1260	Louis Dryflex Energy Services, L.P	No	No	No	No	14,472	70,607	49,775	-	10,419	-	-	13,082	172,663	-	65,092	795,722	795,722
38	ITS-1295	Louis Dryflex Energy Services, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	45,819
39	ITS-1600	Minerals Management Service	No	No	No	No	-	-	1,761	-	100,884	-	-	22,933	80,558	-	77,869	45,819	360,661
40	ITS-1611	Minerals Management Service	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	19,756
41	ITS-1346	Mert Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	42,531	19,520	70,469
42	ITS-1400	Shoreline Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
43	ITS-1549	Shoreline Gas, Inc.	No	No	No	No	-	-	-	165,399	60,685	11,609	15,928	(27,537)	18,663	6,456	35,207	286,410	286,410
44	ITS-1363	Stone Energy Corporation	No	No	No	No	-	-	-	-	75,154	8,864	56,782	28,477	45,887	4,382	24,802	-	244,348
45	ITS-1374	Southwest Energy, L.P.	No	No	No	No	3,473	-	(2,894)	(579)	-	73	-	26,263	(60,244)	22	(29)	-	7,184
46	ITS-1593	United Energy Trading, LLC	No	No	No	No	7,424	3,844	4,832	32,750	10,248	16,074	-	26,263	-	-	24,887	66,988	193,280
47	ITS-1205	Solitz Energy Venture, Inc.	No	No	No	No	-	-	-	-	26,989	(26,989)	-	-	36,276	-	18,972	31,573	228,584
48	ITS-1031	Newfield Exploration Company	No	No	No	No	2,695	-	24,185	(17,529)	1,802	(3,560)	2,815	15,522	-	-	9,776	18,039	66,651
49	ITS-1347	Newfield Exploration Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	17,172
50	ITS-1248	Mert Energy Company	No	No	No	No	9,792	15,571	16,035	(25,062)	-	14,174	(8,115)	(6,059)	31,689	-	61,882	(1,755)	238,684
51	ITS-1275	Kerr-McGee (Nevada) LLC	No	No	No	No	-	-	-	-	-	177	132,249	-	262,257	-	156,439	551,049	551,049
52	ITS-1237	El Paso E&P Company, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
53	ITS-1302	El Paso E&P Company, L.P	No	No	No	No	96	-	444	(72)	32,965	6,625	11,249	(17,874)	42,529	4,397	42,821	123,280	123,280
54	ITS-1276	Hunt Chellian Development, LP	No	No	No	No	-	-	-	7,674	-	2,020	11,249	-	39,627	24,103	(11,750)	36,853	137,174
55	ITS-1279	Hunt Chellian Development, LP	No	No	No	No	4,578	-	(4,578)	3,219	2,449	72	(730)	6,924	80	3,126	(5,952)	5,458	14,450
56	ITS-1377	Norstar Gulfands, LLC	No	No	No	No	4,973	9,819	(2,811)	-	-	-	-	-	-	-	-	2,484	14,450
57	ITS-1029	McMoran Oil & Gas LLC	No	No	No	No	-	-	24,777	105,711	94,231	11,574	15,118	(28,055)	22,995	4,660	22,103	273,104	273,104

Exhibit No. SR-25

Page 3

Docket No. RP07-____-000

Schedule G-6

Page 3

SEA ROBIN PIPELINE COMPANY, LLC

Excess Delivery Cashout - Revenue
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule/Contract	Shipper	Affiliate (a)	Contract Term (b)	Negotiated Rate (c)	Capacity (d)	March (e)	April (f)	May (g)	June (h)	July (i)	August (j)	September (k)	October (l)	November (m)	December (n)	January (o)	February (p)	Total (q)
58	ITS-131	McMoran Oil & Gas LLC	No	No	No	No	-	23,341	-	100,269	87,149	9,633	64,897	22,022	40,560	9,202	26,960	-	384,033
59	ITS-1235	GI Energy, Inc.	No	No	No	No	-	-	6,866	-	1,900	-	-	93,086	(44,393)	-	7,380	455	64,688
60	ITS-1165	Superior Processing Service Corporation	No	No	No	No	-	-	430	8,626	7,211	-	1,029	54,133	(64,525)	5,061	7,380	704	27,374
61	ITS-1561	Enjel, Inc.	No	No	No	No	7,622	-	-	-	89,422	-	-	71,598	220,835	-	17,924	(17,924)	389,477
62	ITS-1515	Seneca Resources Corporation	No	No	No	No	-	43,914	-	6,528	49,652	-	-	-	552	913	-	1,745	103,304
63	ITS-1536	Apex Oil & Gas, Inc.	No	No	No	No	-	2,464	-	650	-	-	1,808	68,332	(62,738)	-	-	4,922	4,922
64	ITS-1510	Offshore Shelf LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(4,450)	20,194	21,337
65	ITS-1024	Energy Resource Technology GOM, Inc.	No	No	No	No	1,460	-	1,351	3,351	-	1,259	2,763	160,235	(82,716)	(34,694)	-	-	160,235
66	ITS-1200	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	160,235
67	ITS-1355	Energy Resource Technology GOM, Inc.	No	No	No	No	25,732	42,632	66,461	(92,524)	-	-	260	-	7,929	(7,929)	-	482,647	581,688
68	ITS-1355	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	482,647
69	ITS-1040	Noble Energy, Inc.	No	No	No	No	437	(437)	-	-	32,644	-	-	-	2,101	(2,101)	-	(1,059)	42,051
70	ITS-1439	Noble Energy, Inc.	No	No	No	No	568	(437)	(29,270)	-	358	24,265	34,953	3,529	7,481	(4,917)	-	-	78,607
71	ITS-1050	BP America Production Company	No	No	No	No	(112,359)	-	-	-	-	-	(13,937)	(10,328)	4,917	-	-	-	58,044
72	ITS-1044	Burlington Resources Trading Inc.	No	No	No	No	-	-	9,448	-	-	-	-	-	-	-	-	-	9,448
73	ITS-1038	Pogo Producing Company	No	No	No	No	9,580	14,842	629	30,740	-	-	-	-	-	-	-	-	55,791
74	ITS-1504	Houston Exploration Company (The)	No	No	No	No	18,696	72,172	-	-	-	-	-	-	-	-	-	-	91,468
75	ITS-1300	Apache Corporation	No	No	No	No	(8)	-	8,373	-	-	-	-	-	-	-	-	-	8,365
76	ITS-1260	Magnum Hunter Production Inc.	No	No	No	No	22,097	-	-	-	5,999	-	589	(4,433)	11,748	-	-	-	31,659
77	ITS-1365	Magnum Hunter Production Inc.	No	No	No	No	-	-	-	-	-	-	(1,187)	-	-	-	-	-	16,532
78	ITS-1216	Non-Ricelco Oil & Gas Corporation	No	No	No	No	-	6,555	-	-	53,477	-	180	-	-	-	-	-	6,745
79	ITS-1216	Non-Ricelco Oil & Gas Corporation	No	No	No	No	-	-	27,202	(9,414)	-	-	(171)	-	-	-	-	-	16,532
80	ITS-1570	Tromps Petroleum, Inc.	No	No	No	No	15,038	16,053	15,038	74,459	-	171	-	-	-	-	-	-	71,265
81	ITS-1195	Taylor Energy Company	No	No	No	No	-	16,053	591	(591)	-	-	-	-	-	-	-	-	105,588
82	ITS-1368	Maritech Resources, Inc.	No	No	No	No	-	-	14,596	16,052	12,053	171	7,090	-	2,505	-	-	-	52,858
83		Total Rate Schedule ITS					452,503	502,074	850,567	809,504	2,064,475	1,362,737	1,023,527	1,275,018	1,809,585	885,404	2,599,273	1,215,103	14,850,190
84	GBA-1311	Trunkline Gas Company, LLC	No	No	No	No	453,094	350,116	779,936	865,793	189,475	(670,373)	300,538	(447,216)	25,718	(1,466,007)	(2,459,023)	(1,590,322)	(3,666,271)
85	GBA-1053	Columbia Gulf Transmission Company	No	No	No	No	-	-	1,130	3,436	18,312	-	15,594	-	-	-	-	-	59,971
86	GBA-1054	Calpine Pipe Line LLC	No	No	No	No	83,965	21,499	-	(19,740)	(906,000)	-	-	-	10,914	(10,914)	-	925,740	83,965
87	GBA-1055	South Texas Gas Company	No	No	No	No	(524)	-	43,103	89,722	27,181	230	24,673	64,191	13,275	229	(255)	219	262,237
88	GBA-1302	Hess Corporation	No	No	No	No	-	193	8,716	7,602	1,720	(6,841)	353	-	7	979	1,166	2,761	18,810
89	GBA-1385	Escalante Energy LLC	No	No	No	No	-	1,324	-	-	-	-	-	-	-	-	-	-	229,326
90	GBA-1370	Texas Gas Transmission, LLC	No	No	No	No	-	172,513	56,806	-	-	-	-	-	-	-	-	-	31,163
91	GBA-1089	Jefferson Island Storage & Hub L.L.C.	No	No	No	No	-	31,021	142	-	-	-	-	-	-	-	-	-	31,163
92	GBA-1066	Gulf South Pipeline Company, L.P.	No	No	No	No	-	-	42,012	3,350	12,442	-	-	-	-	-	-	-	57,804
93		Total GBA Agreements					536,865	576,696	931,845	950,163	(656,600)	(675,584)	341,158	(383,025)	49,814	(1,475,713)	(2,459,092)	(661,602)	(2,942,965)
94	POOL-1312	Pooling Agreements	No	No	No	No	-	-	-	-	55,502	-	-	-	26,139	-	-	-	81,641
95	POOL-1326	Sequent Energy Management, L.P.	No	No	No	No	-	41,119	-	488	-	-	-	-	-	-	-	-	41,617
96	POOL-1365	Sequent Energy Partners, L.P.	No	No	No	No	-	99	12,631	-	-	-	-	-	-	-	-	-	12,630
97	POOL-1588	Adams Energy Partners, L.P.	No	No	No	No	-	-	-	-	-	-	-	6,794	-	-	-	-	6,794
98	POOL-1590	Adams Energy Partners, L.P.	No	No	No	No	-	-	-	-	-	-	-	6,794	-	-	-	-	6,794
		Total Pooling Agreements					-	-	-	488	55,502	-	-	-	26,139	-	-	-	142,682
99		Total Excess Delivery Cashout - Revenue					\$ 997,733	\$ 1,119,958	\$ 1,754,843	\$ 1,857,077	\$ 1,576,264	\$ 707,298	\$ 1,369,880	\$ 906,940	\$ 2,048,766	\$ (590,309)	\$ 141,181	\$ 554,501	\$ 12,504,232

Exhibit No. SR-25
Page 4
Docket No. RP07-____-000
Schedule G-6
Page 4

Annual Cashout Credit - Dollars
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule / Contract	Shipper	Term	Contract	Negotiated Rate (c)	Capacity Release (d)	Month												Total (t)
							March (e)	April (f)	May (g)	June (h)	July (i)	August (j)	September (k)	October (l)	November (m)	December (n)	January (o)	February (p)	
Rate Schedule FTS-1																			
1	FTS-1564	Louis Dreyfus Energy Services, L.P	No	No	No	No	\$	-	\$	-	\$	-	\$	-	\$	-	\$ (5,515)		
2	FTS-1078	BP America Production Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(972)		
3	FTS-1075	Shell International Trading Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(6,442)		
4	FTS-1075	Shell International Trading Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(6,442)		
Total Rate Schedule FTS-1																			
Rate Schedule FTS-2																			
5	FTS-1070	BP America Production Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-		
6	FTS-1070	BP America Production Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-		
Total Rate Schedule FTS-2																			
Rate Schedule ITS																			
7	ITS-1143	BP America Production Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(16,082)		
8	ITS-1281	Apache Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(3,464)		
9	ITS-1284	Apache Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(3,464)		
10	ITS-1115	Chesapeake Energy Corp.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(34,722)		
11	ITS-1115	Chesapeake Energy Corp.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(392)		
12	ITS-1332	Chesapeake Energy Corp.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(392)		
13	ITS-1015	Dominion Exploration & Production, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(6,442)		
14	ITS-1015	Dominion Exploration & Production, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(87)		
15	ITS-1010	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(218)		
16	ITS-1236	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,836)		
17	ITS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,836)		
18	ITS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,836)		
19	ITS-1511	Occidental Petroleum Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(8,549)		
20	ITS-1511	Hunt Oil Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(7,026)		
21	ITS-1046	Burlington Resources Trading Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(61)		
22	ITS-1039	Pogo Producing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(61)		
23	ITS-1039	Pogo Producing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(61)		
24	ITS-1354	Pogo Producing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(61)		
25	ITS-1269	W & T Oilfields Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(3)		
26	ITS-1098	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(360)		
27	ITS-1098	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(5,673)		
28	ITS-1151	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(10,641)		
29	ITS-1032	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(799)		
30	ITS-1087	Devon Energy	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(10,167)		
31	ITS-1151	Devon Energy	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(14)		
32	ITS-1333	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(18,773)		
33	ITS-1560	Waller Oil & Gas Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(7,398)		
34	ITS-1082	Superior Natural Gas Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(41)		
35	ITS-1592	Nippon Oil Exploration U.S.A. Limited	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(890)		
36	ITS-1192	Meridian Resources & Exploration Company, The	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(3,464)		
37	ITS-1192	Meridian Resources & Exploration Company, The	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(73)		
38	ITS-1551	Integrus Energy Services, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(563)		
39	ITS-1191	Mesa Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(5,243)		
40	ITS-1544	Meridian Resources Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(18,179)		
41	ITS-1544	Meridian Resources Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(746)		
42	ITS-1295	Sequent Energy Management, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,010)		
43	ITS-1527	Sequent Energy Management, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(5,673)		
44	ITS-1296	Sequent Energy Management, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(46)		
45	ITS-1296	Sequent Energy Management, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,366)		
46	ITS-1346	Louis Dreyfus Energy Services, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(971)		
47	ITS-1400	Shoshone Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(570)		
48	ITS-1349	Shoshone Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(24)		
49	ITS-1349	Shoshone Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(195)		
50	ITS-1374	Southwest Energy, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(7,398)		
51	ITS-1583	United Energy Trading, LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(41)		
52	ITS-1205	Solid Energy Venture, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(890)		
53	ITS-1205	Solid Energy Venture, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(3,464)		
54	ITS-1156	Newfield Exploration Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(73)		
55	ITS-1347	Newfield Exploration Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(563)		
56	ITS-1248	Ment Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(5,243)		
57	ITS-1248	Ment Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(18,179)		
58	ITS-1302	El Paso Energy Services, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(746)		
59	ITS-1302	El Paso E&P Company, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,010)		
60	ITS-1278	Hunt Chevron Development, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(46)		
61	ITS-1279	Hunt Chevron Development, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,366)		
62	ITS-1548	Energy Partners, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(971)		
63	ITS-1390	Northstar Gasworks, LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(570)		
64	ITS-1029	Northstar Gasworks, LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(636)		
65	ITS-1131	McKorm Oil & Gas LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(41)		
66	ITS-1131	McKorm Oil & Gas LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(12)		
67	ITS-1235	McKorm Oil & Gas LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(1,021)		
68	ITS-1235	McKorm Oil & Gas LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(6,472)		
69	ITS-1235	McKorm Oil & Gas LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	(66)		

SEA ROBIN PIPELINE COMPANY, LLC

Annual Cashout Credit - Dollars
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule Contract	Shipper	Alaska	Contract < 1 Year	Maximised Rate	Capacity Reserve	March	April	May	June	July	August	September	October	November	December	January	February	Total
68	ITS-1165	Superior Processing Service Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	(88)	-	-	(88)
69	ITS-1166	Superior Processing Service Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	(5,326)	-	-	(5,326)
70	ITS-1515	Engrt. Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,485)	-	-	(1,485)
71	ITS-1515	Serica Resources Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	(939)	-	-	(939)
72	ITS-1508	Apex Oil & Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(147)	-	-	(147)
73	ITS-1024	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(147)	-	-	(147)
74	ITS-1200	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
75	ITS-1219	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
76	ITS-1219	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
77	ITS-1340	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
78	ITS-1340	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
79	ITS-1040	Noble Energy, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(69)	-	-	(69)
80	ITS-1349	Noble Energy, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(230)	-	-	(230)
81	ITS-1114	Fortis Energy Marketing & Trading GP	No	No	No	No	-	-	-	-	-	-	-	-	-	(37)	-	-	(37)
82	ITS-1114	Fortis Energy Marketing & Trading GP	No	No	No	No	-	-	-	-	-	-	-	-	-	(7,166)	-	-	(7,166)
83	ITS-1044	Burlington Resources Trading Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(546)	-	-	(546)
84	ITS-1038	Pogo Producing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,822)	-	-	(1,822)
85	ITS-1286	W & T Offshore Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
86	ITS-1300	W & T Offshore Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(4,170)	-	-	(4,170)
87	ITS-1330	Asahi Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
88	ITS-1290	Magnum Hunter Production Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(2,347)	-	-	(2,347)
89	ITS-1385	Magnum Hunter Production Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(147)	-	-	(147)
90	ITS-1385	Magnum Hunter Production Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(68)	-	-	(68)
91	ITS-1316	North Slope Oil & Gas Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	(110)	-	-	(110)
92	ITS-1314	Houston Exploration Company (The)	No	No	No	No	-	-	-	-	-	-	-	-	-	(374)	-	-	(374)
93	ITS-1570	Trinseo Petroleum, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
94	ITS-1196	Taylor Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
95	ITS-1384	Trinseo Petroleum, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
96	ITS-1364	Hess Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
97	ITS-1308	Martinez Resources, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	9	-	-	9
98	ITS-1382	ExxonMobil Gas Marketing, L.L.C.	No	No	No	No	-	-	-	-	-	-	-	-	-	(17)	-	-	(17)
99	ITS-1382	ExxonMobil Gas Marketing, L.L.C.	No	No	No	No	-	-	-	-	-	-	-	-	-	(608)	-	-	(608)
100	ITS-1141	ExxonMobil Gas Marketing, L.L.C.	No	No	No	No	-	-	-	-	-	-	-	-	-	(37)	-	-	(37)
101	ITS-1005	BP America Production Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
102	ITS-1021	ConocoPhillips Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
103	ITS-1021	ConocoPhillips Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
104	ITS-1022	ExxonMobil Gas & Power Marketing Company, A Divs	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
105	ITS-1271	Hess Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
106	ITS-1335	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,081)	-	-	(1,081)
107	ITS-1333	Gateway Gathering and Marketing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
108	ITS-1333	Gateway Gathering and Marketing Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
109	ITS-1341	Forest Oil Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
110	ITS-1274	Corel Energy Resources, LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
111	ITS-1239	Merril Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
112	ITS-1239	Merril Energy Company	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
113	ITS-1221	Permian Basin Production	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,129)	-	-	(1,129)
114	ITS-1384	Permian Basin Production	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
115	ITS-1059	TDG Energy LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
116	ITS-1059	TDG Energy LLC	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
117	ITS-1228	North Slope Oil & Gas Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
118	ITS-1030	DTF Energy Services, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
119	ITS-1167	Murphy Gas Gathering, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
120	ITS-1338	Murphy Gas Gathering, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
121	ITS-1338	Murphy Gas Gathering, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
122	ITS-1218	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	43	-	-	43
123	ITS-1319	Energy Resource Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	(203,453)	-	-	(203,453)
124		Total Rate Schedule ITS	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
125		Total Annual Cashout Credit					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ (210,255)	\$	\$	\$ (210,255)

SEA ROBIN PIPELINE COMPANY, LLC

Excess Capacity Volume
Three Months Ended February 28, 2007

Line No.	Rate Schedule/ Contract	Shipper	Affiliate (a)	Contract Term < 1 Year (b)	Negotiated Rate (c)	Capacity Release (d)	March (e)	April (f)	May (g)	June (h)	July (i)	August (j)	September (k)	October (l)	November (m)	December (n)	January (o)	February (p)	Total (q)
Rate Schedule FTS																			
1	FTS-1584	Louis Dreyfus Energy Services, L.P	No	No	No	No	-	-	-	-	-	-	-	-	-	(6,134)	-	-	(6,134)
2	FTS-1075	Superior Natural Gas Corporation	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Total Rate Schedule FTS					-	-	-	-	-	-	-	-	-	(6,134)	-	-	(6,134)
Rate Schedule FTS																			
4	FTS-1143	BP America Production Company	No	No	No	No	-	(5,260)	(7,2)	(63)	48	(6,912)	3,645	337	(19)	(2,400)	2,198	(1,864)	(4,802)
5	FTS-1281	Apache Corporation	No	No	No	No	(96)	(1,048)	(6,449)	(7,639)	(836)	11	(3,102)	(2,370)	(1,150)	(2,338)	(113)	(1,448)	(16,473)
6	FTS-1103	Cheniere Energy Inc.	No	No	No	No	(2,179)	(776)	(32,326)	18,163	(15)	(1,452)	37,510	(58,801)	47,270	(19,562)	-	(468)	(84,477)
7	FTS-1011	Cheniere U.S.A. Inc.	No	No	No	No	-	-	(15,344)	(3,363)	-	-	-	(5,146)	(9,943)	-	-	-	(47,066)
8	FTS-1332	Cheniere U.S.A. Inc.	No	No	No	No	-	-	-	(458)	(189)	(58)	-	(31)	-	(799)	130	(3,560)	(1,405)
9	FTS-1015	Domestic Exploration & Production, Inc.	No	No	No	No	-	-	-	(649)	-	-	-	-	-	-	-	-	(649)
10	FTS-1178	Domestic Exploration & Production, Inc.	No	No	No	No	-	-	(5,169)	(2,465)	2,465	-	(7,457)	(10,640)	(4,142)	(2,754)	(2,754)	-	(30,490)
11	FTS-1178	Domestic Exploration & Production, Inc.	No	No	No	No	-	-	(4,748)	(3,894)	-	-	-	-	-	(1,537)	(424)	-	(8)
12	FTS-1238	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	(5,148)	435	(3,894)	(15,228)	15,228	(4,881)	(10,640)	(4,142)	(1,537)	(424)	-	(15,569)
13	FTS-1238	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	-	-	(679)	-	-	-	-	-	(1,537)	(424)	-	(8)
14	FTS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	(8,724)	(22,720)	-	-	-	-	-	-	(978)	-	(4,888)	(38,310)
15	FTS-1033	ConocoPhillips Company	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,704)	(1,579)	-	(4,888)
16	FTS-1018	ConocoPhillips Company	No	No	No	No	-	-	-	-	-	-	-	-	-	(1,704)	(1,579)	-	(4,888)
17	FTS-1510	Hunt Oil Company	No	No	No	No	-	(2,240)	(12,867)	(12,359)	-	-	(466)	(4,824)	3,440	(125)	-	-	(4,888)
18	FTS-1018	Hunt Oil Company	No	No	No	No	-	(2,240)	(12,867)	(12,359)	-	-	(466)	(4,824)	3,440	(125)	-	-	(4,888)
19	FTS-1046	Burleigh Resources Trading Inc.	No	No	No	No	-	(273)	(1,807)	(1,809)	272	(32)	(892)	(4,001)	(40)	-	(2,438)	-	(2,438)
20	FTS-1039	Pogo Producing Company	No	No	No	No	-	(1,593)	(1,619)	(1,711)	(2,346)	(11)	(174)	(566)	(40)	-	-	-	(8,096)
21	FTS-1157	W & T Offshore Inc	No	No	No	No	-	(3,356)	(16,415)	(13,100)	(14)	(6,516)	3,835	120	(166)	(2,384)	2,105	(1,777)	(5,156)
22	FTS-1289	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	(102)	-	-	(15,380)	1,820	(600)	(16,454)	-	(28,478)	(94,299)
23	FTS-1096	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	(102)	-	-	(15,380)	1,820	(600)	(16,454)	-	(28,478)	(94,299)
24	FTS-1096	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	-	(102)	-	-	(15,380)	1,820	(600)	(16,454)	-	(28,478)	(94,299)
25	FTS-1151	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	(5,393)	(20,166)	(14,419)	(80)	(20)	(3,815)	(7,387)	7,387	(1,448)	-	-	(8,835)
26	FTS-1032	Devon Energy Production Company, LP	No	No	No	No	-	-	(1)	-	-	-	(20,020)	(117,113)	15,742	(2,616)	2,615	-	(3)
27	FTS-1087	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	(9,019)	(57)	(1,850)	(11,084)	15,742	-	-	(1,040)	(141,902)
28	FTS-1146	Devon Energy Production Company, LP	No	No	No	No	-	-	-	-	(410)	(878)	(6,205)	(11,084)	15,742	-	-	-	(13,812)
29	FTS-1380	Water Oil & Gas Corporation	No	No	No	No	-	(1,029)	(1,029)	(839)	(410)	(878)	(6,205)	(11,084)	15,742	(2,388)	(22,104)	-	(109,677)
30	FTS-1380	Water Oil & Gas Corporation	No	No	No	No	-	(1,029)	(1,029)	(839)	(410)	(878)	(6,205)	(11,084)	15,742	(2,388)	(22,104)	-	(109,677)
31	FTS-1392	Nippon Oil Exploration U.S.A. Limited	No	No	No	No	-	(1,952)	(1,952)	(14,011)	(15,726)	(5,348)	(17,438)	12,571	11	(1,452)	4,880	-	(2,384)
32	FTS-1073	Noble Energy Marketing, Inc.	No	No	No	No	-	-	(408)	-	-	-	(20,020)	(3,853)	-	-	(2,358)	-	(2,358)
33	FTS-1551	Integrity Energy Services, Inc.	No	No	No	No	-	-	-	-	(178)	-	(10,361)	-	(5,842)	-	-	-	(29,728)
34	FTS-1191	Mesa Inc.	No	No	No	No	-	(9,229)	-	-	-	(1,092)	-	(250)	-	(12,079)	-	-	(37,568)
35	FTS-1514	Mesa Energy, L.L.C.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	(10,977)
36	FTS-1514	Mesa Energy, L.L.C.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	(10,977)
37	FTS-1527	Sequent Energy Management, L.P	No	No	No	No	-	(8,401)	(5,624)	(5,183)	-	-	(11,639)	(519)	(1,988)	(18,600)	17,793	(8,58)	(35,251)
38	FTS-1260	Louis Dreyfus Energy Services, L.P	No	No	No	No	-	-	-	(23,045)	(3,263)	(11,219)	(16,821)	(1,310)	-	-	(22,798)	(1,567)	(74,678)
39	FTS-1260	Louis Dreyfus Energy Services, L.P	No	No	No	No	-	(5,526)	(7,526)	(7,587)	(3,263)	(640)	(6,651)	(14,748)	14,800	(3,385)	3,385	-	(66,561)
40	FTS-1600	Minerals Management Service	No	No	No	No	-	-	-	-	-	-	-	-	-	(19,809)	2,537	-	(33,580)
41	FTS-1600	Minerals Management Service	No	No	No	No	-	-	-	-	-	-	-	-	-	(19,809)	2,537	-	(33,580)
42	FTS-1400	Shoreline Gas, Inc.	No	No	No	No	-	(1,190)	348	-	-	(39)	(13,897)	(6,902)	2,278	(686)	(6,301)	(145)	(17,272)
43	FTS-1549	Stone Energy Corporation	No	No	No	No	-	-	-	-	(200)	(39)	-	-	-	-	-	(466)	(25,044)
44	FTS-1374	Southwest Energy, L.P.	No	No	No	No	-	(787)	(4,161)	(534)	(282)	(11)	(188)	120	(797)	-	(445)	-	(7,092)
45	FTS-1374	United Energy Trading, LLC	No	No	No	No	-	-	-	-	-	-	(2,961)	-	(11,598)	(10,711)	-	-	(32,270)
46	FTS-1593	United Energy Trading, LLC	No	No	No	No	-	-	-	-	-	-	(2,961)	-	(11,598)	(10,711)	-	-	(32,270)
47	FTS-1593	United Energy Trading, LLC	No	No	No	No	-	-	-	-	-	-	(2,961)	-	(11,598)	(10,711)	-	-	(32,270)
48	FTS-1031	Newfield Exploration Company	No	No	No	No	-	(825)	(908)	(4,463)	-	-	(4,549)	(27,308)	7,861	-	2,590	-	(893)
49	FTS-1156	El Paso E&P Company, L.P	No	No	No	No	-	-	-	(1,074)	(15,833)	(3,541)	132	(1,684)	(3,566)	(2,384)	(4,395)	-	(22,485)
50	FTS-1297	El Paso E&P Company, L.P	No	No	No	No	-	(5,525)	(7,525)	(7,587)	(3,263)	(640)	(6,651)	(14,748)	14,800	(3,385)	3,385	-	(66,561)
51	FTS-1302	Hunt Children Development, LP	No	No	No	No	-	(2,320)	(3,986)	10,752	(97)	(28)	(3,365)	(6,133)	3,057	(1,307)	(5,329)	(665)	(37,692)
52	FTS-1278	Hunt Children Development, LP	No	No	No	No	-	(2,320)	(3,986)	10,752	(97)	(28)	(3,365)	(6,133)	3,057	(1,307)	(5,329)	(665)	(37,692)
53	FTS-1278	Hunt Children Development, LP	No	No	No	No	-	(2,320)	(3,986)	10,752	(97)	(28)	(3,365)	(6,133)	3,057	(1,307)	(5,329)	(665)	(37,692)
54	FTS-1596	Meritas Resources, Inc.	No	No	No	No	-	-	-	(605)	(811)	-	(19)	(222)	-	-	-	-	(4,478)
55	FTS-1596	Meritas Resources, Inc.	No	No	No	No	-	-	-	(605)	(811)	-	(19)	(222)	-	-	-	-	(4,478)
56	FTS-1548	Northstar Partners, Ltd.	No	No	No	No	-	-	-	-	-	-	-	-	-	(2,614)	(58)	-	(4,526)
57	FTS-1377	Northstar Gulflands, LLC	No	No	No	No	-	(2,153)	(866)	(1,522)	(795)	(169)	(2,744)	(4,153)	(9,266)	11,521	4,850	-	(1,847)
58	FTS-1390	Northstar Gulflands, LLC	No	No	No	No	-	-	-	-	-	-	(39)	(1,028)	-	-	-	-	(32)
59	FTS-1029	Mokken Oil & Gas LLC	No	No	No	No	-	(1,347)	-	532	-	(189)	(3,363)	1,377	(6)	(2,448)	2,171	(2,068)	(6,255)
60	FTS-1234	Oil Energy, Inc.	No	No	No	No	-	-	(2,862)	-	-	-	(13,023)	(5,614)	3,091	-	-	-	(20,593)
61	FTS-1234	Oil Energy, Inc.	No	No	No	No	-	-	-	-	-	-	(231)	2,912	(2,448)	-	2,138	-	(4,514)
62	FTS-1234	Oil Energy, Inc.	No	No	No	No	-	-	-	-	-	-	(231)	2,912	(2,448)	-	2,138	-	(4,514)
63	FTS-1165	Superior Processing Services Corporation	No	No	No	No	-	(288)	(736)	-	-	-	(2,681)	-	(418)	-	(409)	-	(2,269)
64	FTS-1576	Tenn Exploration Company LLC	No	No	No	No	-	-	-	-	(2)	(169)	-	(5)	(93)	(2,385)	2,209	-	(3,033)
64	FTS-1581	Engrt, Inc.	No	No	No	No	-	(4,476)	(3,509)	(13,191)	-	-	(10,059)	374	-	(5,662)	-	-	(64,001)

SEA ROBIN PIPELINE COMPANY, LLC

Excess Receipt Cashout - Volume
Twelve Months Ended February 28, 2007

Line No.	Schedule/Contract	Rate	Shipper	Affiliate	Contract Term < 1 Year	Negotiated Rate	Capacity Release	March	April	May	June	July	August	September	October	November	December	January	February	Total
				(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
65	ITS-1515		Sanneva Resources Corporation	No	No	-	No	-	-	(1,603)	-	-	(833)	(816)	-	-	-	(539)	-	(3,946)
66	ITS-1536		Aper Oil & Gas, Inc.	No	No	-	No	-	-	(2,501)	-	-	(1,150)	-	-	-	(1,423)	(2,274)	-	(10,133)
67	ITS-1510		Offshore Shelf LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	(3,590)	2,959	(3,286)
68	ITS-1514		Energy Resources Technology GOM, Inc.	No	No	-	No	-	(852)	(4,804)	(7,300)	-	7	350	-	-	-	(2,113)	2,113	(11,862)
69	ITS-1520		Energy Resources Technology GOM, Inc.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
70	ITS-1519		Energy Resources Technology GOM, Inc.	No	No	-	No	-	-	-	(353)	-	4,069	1,369	3,953	-	(12,724)	(8,191)	(7,446)	(56,874)
71	ITS-1040		Noble Energy, Inc.	No	No	-	No	-	(109)	(4,501)	(15,245)	(16,433)	314	-	(841)	208	-	-	433	(5,825)
72	ITS-1149		Porta Energy Marketing & Trading GP	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	(1,105)	-
73	ITS-1114		Porta Energy, LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	(3,331)	-
74	ITS-1122		Porta Energy, LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	(4,146)	-
75	ITS-1045		Porta Energy, LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	(2,194)	-
76	ITS-1080		BP America Production Company	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
77	ITS-1044		Burlington Resources Trading Inc.	No	No	-	No	-	(2,006)	-	-	-	-	-	-	-	-	-	-	-
78	ITS-1038		Pogo Producing Company	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
79	ITS-1086		W & T Offshore Inc	No	No	-	No	-	-	2,917	-	-	(6,795)	-	-	(148)	-	-	-	-
80	ITS-1085		Houston Exploration Company (The)	No	No	-	No	-	(3,486)	(1,554)	-	(1,554)	-	-	-	-	-	-	-	(5,640)
81	ITS-1084		Marathon Petroleum Company	No	No	-	No	-	(3,486)	(1,554)	-	(1,554)	-	-	-	-	-	-	-	(5,640)
82	ITS-1385		Magnum Hunter Production Inc.	No	No	-	No	-	(1,076)	(4,251)	(6,173)	3,014	-	(78)	(5,573)	1,509	-	-	-	(12,385)
83	ITS-1216		Kerr-McGee Oil & Gas Corporation	No	No	-	No	-	(147)	(234)	(216)	(1,851)	(1,424)	-	-	-	-	-	-	(4,124)
84	ITS-1311		Northstar Gulfstream, LLC	No	No	-	No	-	(189)	(213)	(12,788)	-	-	-	-	-	-	-	-	(13,001)
85	ITS-1314		Houston Exploration Company (The)	No	No	-	No	-	-	(128)	(6,145)	266	-	-	-	-	-	-	-	(6,978)
86	ITS-1315		Porta Energy, LLC	No	No	-	No	-	(260)	(1,353)	(3,211)	-	-	-	-	-	-	-	-	(4,844)
87	ITS-1387		Porta Energy, LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
88	ITS-1145		Champion U.S.A.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
89	ITS-1145		Hunt Petroleum (AEC), Inc.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
90	ITS-1160		Noble Energy, Inc.	No	No	-	No	-	-	(35)	-	-	-	-	-	-	-	-	-	(35)
91	ITS-1364		Hess Corporation	No	No	-	No	-	-	1,241	-	-	-	-	-	-	-	-	-	1,241
92	ITS-1397		ExxonMobil Gas Marketing L.L.C.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Schedule ITS								(35,250)	(87,257)	(217,392)	(172,423)	(60,847)	(72,899)	(742,459)	(619,873)	(75,241)	(159,353)	(133,734)	(76,235)	(1,575,512)
GSA Agreements																				
93	GSA-1311		Trunkline Gas Company, LLC	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
94	GSA-1003		Columbia Gulf Transmission Company	No	No	-	No	-	78,640	15,199	65,369	(37,107)	6,796	-	(8,221)	(20,609)	50,455	60,667	(92,340)	123,550
95	GSA-1003		Columbia Gulf Transmission Company	No	No	-	No	-	-	-	-	-	(2,335)	-	-	(2,335)	(5,583)	-	-	(11,890)
96	GSA-1055		Southern Natural Gas Company	No	No	-	No	-	(40,166)	(151,617)	(127,288)	(3,984)	-	-	-	-	(596)	(385,510)	-	(611,732)
97	GSA-1202		Hess Corporation	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
98	GSA-1395		ExxonMobil Energy L.L.C.	No	No	-	No	-	-	-	-	-	(1,158)	-	-	-	-	-	-	(1,158)
99	GSA-1370		Texas Gas Transmission, LLC	No	No	-	No	-	-	-	(60,842)	(44,635)	-	(50,321)	-	-	-	-	-	(183,792)
100	GSA-1089		Jalisco Island Storage & Hub L.L.C.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
101	GSA-1089		Champion U.S.A.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
102	GSA-1056		Champion U.S.A.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	-
Total GSA Agreements								(30,535)	(38,674)	(136,413)	(122,561)	(85,636)	(52,824)	(67,847)	(8,221)	(23,543)	(44,262)	(205,640)	(92,340)	(730,552)
Pooling Agreements																				
103	POOL-1756		ExxonMobil U.S.A. Inc.	No	No	-	No	-	-	-	-	-	(7)	-	(22)	-	-	-	(6,041)	(6,070)
104	POOL-1055		ExxonMobil U.S.A. Inc.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	(1,161)
105	POOL-1557		WPS Energy Services, Inc.	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	(3,350)
106	POOL-1388		Eagle Energy Partners L.P.	No	No	-	No	-	-	-	-	-	-	-	-	-	(492)	-	-	(8,773)
107	POOL-1133		ConocoPhillips Company	No	No	-	No	-	(1,491)	-	-	(3)	-	-	-	-	-	-	-	(1,667)
108	POOL-1106		Devon Energy Production Company, LP	No	No	-	No	-	-	-	(1,253)	-	-	-	-	-	-	-	-	(1,253)
109	POOL-1099		Adams Resources Marketing, Ltd	No	No	-	No	-	-	-	(7)	-	-	-	-	-	-	-	-	(84)
110	POOL-1099		Adams Resources Marketing, Ltd	No	No	-	No	-	-	-	-	-	-	-	-	-	-	-	-	(84)
111	POOL-1098		Adams Resources Marketing, Ltd	No	No	-	No	-	-	-	-	-	-	-	-	-	(3,845)	-	-	(3,845)
Total Pooling Agreements								(839)	(1,491)	-	(1,428)	(10)	(64)	-	(22)	-	-	-	(6,041)	(13,551)
Total Excess Delivery Cashout - Revenue								(75,384)	(66,274)	(334,340)	(295,411)	(166,293)	(89,914)	(505,376)	(817,916)	(1,689)	(124,483)	(339,374)	(174,616)	(2,307,703)

SEA ROBIN PIPELINE COMPANY, LLC

Excess Delivery Cashout - Volume
Twelve Months Ended February 28, 2007

Line No.	Rate Schedule/Contract	Shipper	Affiliate	Contract Term <1 Year	Negotiated Rate	Capacity Release	March	April	May	June	July	August	September	October	November	December	January	February	Total
Rate Schedule FTS																			
1	FTS-1894	Louis Dreyfus Energy Services, L.P.	No	No	No	No	-	-	-	16,059	19,167	732	4,408	1,565	22,690	-	-	-	64,621
2	FTS-1075	Superior Natural Gas Corporation	No	No	No	No	1,270	-	-	16,059	19,167	732	4,408	1,565	-	-	-	-	1,270
3		Total Rate Schedule FTS					1,270	-	-	16,059	19,167	732	4,408	1,565	22,690	-	-	-	65,891
Rate Schedule ITS																			
4	ITS-1281	Anasco Corporation	No	No	No	No	5,616	-	-	4,538	-	3,973	1,450	-	5,951	-	666	224	22,428
5	ITS-1284	Anasco Corporation	No	No	No	No	-	-	765	(765)	-	255	278	1,603	(1,267)	199	1,002	-	2,070
6	ITS-1013	Chenoweth U.S.A. Inc.	No	No	No	No	1,865	-	(1,865)	51,412	61,362	4,230	11,616	(15,846)	17,583	1,966	16,917	-	149,240
7	ITS-1115	Chenoweth U.S.A. Inc.	No	No	No	No	-	3,200	-	-	33,471	-	33,471	-	15,183	7,190	4,196	-	96,700
8	ITS-1332	Chenoweth U.S.A. Inc.	No	No	No	No	43,597	(21,583)	19,561	(16,569)	(726)	119,602	39,865	(38,908)	9,944	(6,321)	3,739	(30,525)	121,675
9	ITS-1015	Domination Exploration & Production, Inc.	No	No	No	No	-	2,520	1,674	(946)	242	10	1,181	-	3,275	-	(212)	6,154	13,898
10	ITS-1178	Domination Exploration & Production, Inc.	No	No	No	No	-	-	-	-	-	-	29	15,046	(14,411)	-	479	-	1,143
11	ITS-1010	Hunt Petroleum (AEC), Inc.	No	No	No	No	-	1,245	(1,245)	-	2,969	1,962	(756)	9,159	(8,808)	1,079	2,710	818	8,133
12	ITS-1299	Hunt Petroleum (AEC), Inc.	No	No	No	No	6,475	-	-	-	-	1,465	-	8,699	1,164	-	-	4,050	21,873
13	ITS-1344	Hunt Petroleum (AEC), Inc.	No	No	No	No	158	-	1,317	-	33,697	23,353	3,996	-	593	-	161	2,976	2,976
14	ITS-1345	Hunt Petroleum (AEC), Inc.	No	No	No	No	1,594	-	1,303	-	74,559	27,328	3,996	-	593	-	161	2,976	2,976
15	ITS-1510	Hunt Oil Company	No	No	No	No	-	13,277	16,444	78	37,657	2,738	507	748	2,493	6,761	570	10,598	62,633
16	ITS-1511	Hunt Oil Company	No	No	No	No	-	-	4,358	(4,358)	373	849	(263)	11,150	614	556	748	1,406	4,822
17	ITS-1046	Burlington Resources Trading Inc.	No	No	No	No	-	-	233	(229)	796	440	560	25,333	(23,487)	-	699	-	1,206
18	ITS-1039	Pogo Producing Company	No	No	No	No	-	-	-	-	40	-	-	-	-	(15)	346	202	3,409
19	ITS-1354	W & T Offshore Inc	No	No	No	No	4	-	(1,080)	(60)	8,521	830	-	12,210	(7,893)	81	3,698	-	374
20	ITS-1269	ExxonMobil Gas & Power Marketing Company	No	No	No	No	2,142	-	544	(185)	2,960	1,264	865	14,207	5,273	1,286	4,841	2,954	17,805
21	ITS-1096	ExxonMobil Gas & Power Marketing Company	No	No	No	No	-	-	4,891	(6,716)	2,960	1,264	-	14,207	5,273	1,286	4,841	2,954	33,967
22	ITS-1111	Deon Energy Production Company, L.P.	No	No	No	No	-	13,037	24,516	596	8,757	4,581	-	4,464	7,129	3,885	50,137	13,628	80,971
23	ITS-1032	Deon Energy Production Company, L.P.	No	No	No	No	-	-	4,203	8,011	(12,214)	2,717	1,195	(3,912)	7,129	3,885	50,137	70	61,221
24	ITS-1097	Deon Energy Production Company, L.P.	No	No	No	No	-	-	-	-	15,405	-	-	-	15,405	6,765	943	25,272	43,114
25	ITS-1098	Superior Natural Gas Corporation	No	No	No	No	-	-	801	-	-	-	-	-	5,149	(7,956)	1,637	1,637	1,637
26	ITS-1099	Superior Natural Gas Corporation	No	No	No	No	-	-	-	-	16,736	12,362	1,151	9,890	34,481	6,562	43,114	14,378	189,231
27	ITS-1892	Nippon Oil Exploration U.S.A. Limited	No	No	No	No	-	-	-	-	31,195	5,125	15,351	35,823	16,386	4,562	27,415	(22,682)	108,042
28	ITS-1073	Noble Energy Marketing, Inc.	No	No	No	No	-	-	-	3,913	2,969	30	3,343	-	30,101	30,187	83,312	42,257	108,841
29	ITS-1182	Meridian Resource & Exploration Company, The	No	No	No	No	-	-	3,976	3,976	4,044	-	-	-	1,676	-	3,193	-	25,388
30	ITS-1551	Integrity Energy Services, Inc.	No	No	No	No	-	-	-	1,110	4,624	-	2,732	11,501	-	-	2,732	3,402	17,640
31	ITS-1191	Mico Inc.	No	No	No	No	1,226	-	2,638	-	-	-	-	-	3,405	1,285	5,115	22,133	22,133
32	ITS-1276	Ken-McGee Oil & Gas Onshore LP	No	No	No	No	-	-	-	-	-	-	-	-	-	-	2,982	(2,982)	-
33	ITS-1000	Adams Resource Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	2,001	-	-	-	2,974
34	ITS-1544	Adams Resource Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	-	3,228	-	-	-	5,913
35	ITS-1295	Sequent Energy Management, L.P.	No	No	No	No	-	-	3,238	4,755	3,572	-	-	-	359	-	-	-	3,572
36	ITS-1296	Sequent Energy Management, L.P.	No	No	No	No	-	-	7,863	1,765	(6,082)	-	-	2,511	22,315	43,535	(1,112)	8,133	98,671
37	ITS-1260	Louis Dreyfus Energy Services, L.P.	No	No	No	No	2,121	10,028	7,863	11,209	16,616	-	-	3,133	13,837	5,824	5,824	5,725	56,331
38	ITS-1266	Louis Dreyfus Energy Services, L.P.	No	No	No	No	-	-	277	-	-	-	-	-	4,136	-	12,737	1,918	18,791
39	ITS-1600	Minerals Management Service	No	No	No	No	-	-	-	-	-	-	-	-	1,171	-	5,805	2,439	9,415
40	ITS-1611	Minerals Management Service	No	No	No	No	-	-	-	-	-	-	-	-	-	20	(20)	-	-
41	ITS-1346	Merit Energy Company	No	No	No	No	-	-	-	25,399	9,994	1,566	2,846	(4,432)	2,596	884	5,080	-	43,953
42	ITS-1400	Shoreline Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	4,057	-	40,594
43	ITS-1549	Shoreline Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	1,068
44	ITS-1363	Stone Energy Corporation	No	No	No	No	-	-	-	12,731	1,211	1,211	10,146	5,466	6,383	600	4,057	-	-
45	ITS-1374	United Energy Trading, LLC	No	No	No	No	-	-	(418)	(91)	-	2,196	-	12,623	(11,564)	3	(4)	-	-
46	ITS-1583	Spirit Energy Venture, Inc.	No	No	No	No	1,088	546	760	5,053	1,736	2,196	-	5,041	-	-	4,066	6,370	28,866
47	ITS-1265	Spirit Energy Venture, Inc.	No	No	No	No	-	-	-	-	4,287	(4,287)	-	-	5,046	1,872	11,023	3,945	37,194
48	ITS-1347	Northfield Exploration Company	No	No	No	No	395	-	-	(2,355)	1,071	(620)	-	1,245	-	-	2,275	1,857	6,707
49	ITS-1347	Northfield Exploration Company	No	No	No	No	1,410	-	3,437	(3,942)	281	(520)	-	4,057	-	-	4,057	(2,877)	2,877
50	ITS-1248	Merit Energy Company	No	No	No	No	-	2,282	2,619	-	-	2,392	(1,321)	(1,071)	3,930	(2,133)	(1,270)	-	8,895
51	ITS-1275	Ken-McGee (Neutal) LLC	No	No	No	No	-	-	-	-	-	30	22,403	30,356	11,513	-	21,569	(10)	85,861
52	ITS-1297	El Paso E&P Company, L.P.	No	No	No	No	-	-	-	1,202	5,075	1,377	7,402	-	5,628	-	2,846	(2,846)	-
53	ITS-1302	El Paso E&P Company, L.P.	No	No	No	No	14	-	71	(6)	5,429	905	2,010	(2,915)	7,259	602	3,255	-	23,939
54	ITS-1278	Hunt Chevron Development, LP	No	No	No	No	-	-	-	1,197	276	276	-	-	4,302	5,719	6,075	-	19,442
55	ITS-1279	Hunt Chevron Development, LP	No	No	No	No	671	-	(671)	529	408	11	(121)	1,335	(262)	428	(800)	3,533	16,764
56	ITS-1377	Northstar Gulfstream, LLC	No	No	No	No	-	1,439	-	-	-	-	-	-	-	-	(769)	682	2,211
57	ITS-1029	McMoran Oil & Gas LLC	No	No	No	No	-	-	3,519	15,975	15,525	1,574	2,712	(4,517)	3,439	638	342	(2)	42,149

SEA ROBIN PIPELINE COMPANY, LLC

Excess Delivery Cashout - Volume
Twelve Months Ended February 28, 2007

Line No.	Rate Contract	Shipper	Affiliate	Contract Term ≤ 1 Year	Negotiated Rate	Capacity Release	March	April	May	June	July	August	September	October	November	December	January	February	Total
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
58	ITS-1131	McMoran Oil & Gas LLC	No	No	No	No	-	3,315	-	16,513	14,763	1,316	11,596	4,227	5,642	1,260	4,410	-	63,043
59	ITS-1235	Oil Energy, Inc.	No	No	No	No	-	-	890	327	(1)	-	-	16,129	(6,521)	-	1,019	66	9,909
60	ITS-1165	Superior Processing Service Corporation	No	No	No	No	-	-	61	1,374	1,191	1	-	10,396	(10,467)	693	761	88	4,283
61	ITS-1561	Engel, Inc.	No	No	No	No	1,117	-	-	-	15,148	-	-	13,743	27,354	-	2,932	(7,932)	57,362
62	ITS-1515	Serica Resources Corporation	No	No	No	No	-	6,162	-	1,075	7,962	-	-	19	63	125	-	218	15,624
63	ITS-1525	Apert Oil & Gas, Inc.	No	No	No	No	-	350	-	107	-	-	-	323	-	-	-	-	780
64	ITS-1610	Apert Oil & Gas, Inc.	No	No	No	No	-	-	-	-	-	-	-	13,116	(12,338)	-	(591)	-	2,952
65	ITS-1200	Energy Resources Technology GOM, Inc.	No	No	No	No	214	-	198	527	-	172	468	27,856	(10,061)	(6,318)	-	(7,795)	11,797
66	ITS-1024	Energy Resources Technology GOM, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	1,103	8,162	20,552	47,572	98,124
67	ITS-1355	Energy Resources Technology GOM, Inc.	No	No	No	No	-	6,230	10,774	(14,553)	-	-	44	-	1,103	290	-	-	8,145
68	ITS-1340	Exxon Mobil Corporation	No	No	No	No	-	-	-	-	-	-	5,933	428	1,436	(1,103)	-	-	146
69	ITS-1040	Noble Energy, Inc.	No	No	No	No	-	12,735	(4,284)	63	5,376	3,772	(2,351)	(1,411)	684	(684)	-	-	13,173
70	ITS-1349	BP America Production Company	No	No	No	No	64	-	-	-	-	-	-	-	-	-	-	-	(11,000)
71	ITS-1080	Burlington Resource Trading Inc.	No	No	No	No	125	-	1,466	-	-	-	-	-	-	-	-	-	1,466
72	ITS-1044	Pogo Producing Company	No	No	No	No	1,404	2,108	89	4,510	-	-	-	-	-	-	-	-	8,121
73	ITS-1038	Houston Corporation Company (The)	No	No	No	No	2,740	-	11,302	-	-	-	-	-	-	-	-	-	14,042
74	ITS-1504	Magnum Hunter Production Inc.	No	No	No	No	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)
75	ITS-1280	Magnum Hunter Production Inc.	No	No	No	No	3,237	-	1,317	-	-	-	-	-	-	-	-	-	4,061
76	ITS-1385	Ker-McGee Oil & Gas Corporation	No	No	No	No	-	931	-	-	987	609	(2,071)	(607)	2,255	-	-	-	3,043
77	ITS-1216	Houston Exploration Company (The)	No	No	No	No	-	-	3,944	(1,337)	-	29	-	-	-	-	-	-	845
78	ITS-1314	Tenneco Petroleum, Inc.	No	No	No	No	-	2,280	2,365	10,267	8,807	29	-	-	-	-	-	-	11,944
79	ITS-1570	Tenneco Petroleum, Inc.	No	No	No	No	-	-	93	(93)	-	-	-	-	-	-	-	-	14,912
80	ITS-1570	Tenneco Petroleum, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
81	ITS-1570	Tenneco Petroleum, Inc.	No	No	No	No	-	-	-	-	-	-	-	-	-	-	-	-	-
82	ITS-1596	Taylor Energy Company	No	No	No	No	-	-	2,137	-	-	-	-	-	-	-	-	-	-
83	ITS-1309	Marbach Resources, Inc.	No	No	No	No	-	-	-	-	1,985	29	1,201	367	-	-	-	-	8,266
		Total Rate Schedule ITS					71,199	71,301	132,257	124,771	344,531	201,628	180,371	291,890	181,403	107,728	388,904	127,441	2,223,694
84	OBA-1311	OBA Acquisitions	No	No	No	No	65,476	49,051	120,636	140,346	38,227	(90,387)	52,788	(92,379)	3,550	(198,109)	(395,978)	(196,334)	(602,931)
85	OBA-1064	Sabine Pipe Line LLC	No	No	No	No	-	3,012	175	557	3,052	-	2,739	-	1,498	(1,498)	-	-	9,535
86	OBA-1065	Southern Natural Gas Company	No	No	No	No	12,138	-	-	-	-	-	-	-	-	-	-	-	12,138
87	OBA-2022	Hess Corporation	No	No	No	No	(59)	27	6,057	14,044	4,408	31	4,255	9,693	2,727	31	(30)	27	14,142
88	OBA-1395	Excellerate Energy LLC	No	No	No	No	-	188	1,371	1,252	293	(962)	63	-	-	134	194	345	2,872
89	OBA-1370	Texas Gas Transmission, LLC	No	No	No	No	-	24,169	8,801	-	-	-	-	-	1	-	-	-	32,971
90	OBA-1089	Jefferson Island Storage & Hub LLC	No	No	No	No	-	4,346	22	-	-	-	-	-	-	-	-	-	4,368
91	OBA-1089	Gulf South Pipeline Company, L.P.	No	No	No	No	-	-	6,509	543	2,146	-	-	-	-	-	-	-	9,198
92	OBA-1066	Total OBA Agreements	No	No	No	No	77,555	80,793	143,771	156,744	48,126	(91,318)	59,845	(82,686)	7,795	(199,442)	(395,814)	(195,582)	(390,631)
		Total OBA Agreements					150,024	157,848	277,999	297,659	421,226	111,342	244,625	212,073	215,485	(91,644)	(6,910)	(68,521)	1,921,203
93	POOL-1242	Seward Energy Management, L.P.	No	No	No	No	-	-	-	-	9,402	-	-	-	3,636	-	-	-	13,038
94	POOL-1256	Chenoweth U.S.A. Inc.	No	No	No	No	-	5,840	-	82	-	-	-	-	-	-	-	-	5,922
95	POOL-1388	Eagle Energy Partners I, L.P.	No	No	No	No	-	14	1,971	-	-	-	-	-	-	-	-	-	1,985
96	POOL-1590	Adams Resources Marketing, Ltd	No	No	No	No	-	-	-	-	-	-	-	1,304	-	-	-	-	1,304
97		Total Pooling Agreements					-	5,854	1,971	82	9,402	-	-	1,304	3,636	-	-	-	22,240
98		Total Excess Delivery Cashout - Revenue					150,024	157,848	277,999	297,659	421,226	111,342	244,625	212,073	215,485	(91,644)	(6,910)	(68,521)	1,921,203

SEA ROBIN PIPELINE COMPANY, LLC

Gas Balance
Twelve Months Ended February 28, 2007
(Volumes in MMBtu)

Line No.	Description	2006						2007		Total (m)				
		March (a)	April (b)	May (c)	June (d)	July (e)	August (f)	September (g)	October (h)		November (i)	December (j)	January (k)	February (l)
GAS RECEIVED														
1	Gas Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Gas of Others Received for Gathering	5,720,997	6,020,366	6,620,544	5,590,671	6,366,679	7,061,655	7,063,493	6,980,713	7,078,507	7,096,376	7,620,385	6,687,778	79,908,164
3	Gas of Others Received for Transmission	7,080,186	8,038,061	9,740,495	9,581,684	10,807,773	11,589,477	10,594,124	10,314,343	11,097,319	11,017,078	10,936,729	9,574,942	120,372,211
4	Gas Received as Imbalances	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Gas Received from Shippers as Fuel and Lost & Unacctd For	46,238	45,940	52,770	64,234	62,826	68,455	74,608	69,622	67,501	70,763	72,145	69,722	764,824
6	Other Receipts - Cashout Purchases	75,394	60,274	354,340	296,411	166,293	89,914	305,376	317,916	811,690	124,493	339,374	174,616	2,302,703
7	Total Receipts	12,922,815	14,164,641	16,768,149	15,533,000	17,403,571	18,809,501	18,037,601	17,682,594	18,241,629	18,308,710	18,968,633	16,507,058	203,347,902
GAS DELIVERED														
8	Gas Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Deliveries of Gas Gathered for Others	5,720,997	6,020,366	6,620,544	5,590,671	6,366,679	7,061,655	7,063,493	6,980,713	7,078,507	7,096,376	7,620,385	6,687,778	79,908,164
10	Deliveries of Gas Transported for Others	7,080,186	8,038,061	9,740,495	9,581,684	10,807,773	11,589,477	10,594,124	10,314,343	11,097,319	11,017,078	10,936,729	9,574,942	120,372,211
11	Gas Delivered as Imbalances	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Used for Fuel and Lost & Unacctd For	(3,764)	40,873	15,163	11,190	(4,956)	(302,330)	200,036	86,421	121,282	(31,436)	236,219	249,611	618,309
13	Other Deliveries - Cashout Sales	150,024	157,948	277,999	297,656	421,226	111,242	244,625	212,073	215,485	(91,644)	(6,910)	(68,521)	1,921,203
14	Total Deliveries	12,947,443	14,257,248	16,654,201	15,481,201	17,590,722	18,460,044	18,102,278	17,593,550	18,512,593	17,990,374	18,786,423	16,443,810	202,819,887
OTHER GAINS/LOSSES														
15	Other Gains/(Losses) 1/	(24,628)	(92,607)	113,948	51,799	(187,151)	349,457	(64,677)	89,044	(270,964)	318,336	182,210	63,248	528,015
16	Total Deliveries & Losses	12,922,815	14,164,641	16,768,149	15,533,000	17,403,571	18,809,501	18,037,601	17,682,594	18,241,629	18,308,710	18,968,633	16,507,058	203,347,902

1/ Excess gains/losses are accounted for through Sea Robin's Annual Crediting Flowthrough Mechanism pursuant to its FERC Gas Tariff, Second Revised Volume No. 1.

SEA ROBIN PIPELINE COMPANY, LLC

Gas Balance
Twelve Months Ended February 28, 2007, As Adjusted
(Volumes in MMBtu)

Line No.	Description	2006												2007		Total (m)
		March (j)	April (k)	May (l)	June (e)	July (b)	August (c)	September (d)	October (e)	November (f)	December (g)	January (h)	February (i)			
	GAS RECEIVED															
1	Gas Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Gas of Others Received for Gathering	11,002,332	10,647,418	11,002,332	10,647,418	11,002,332	11,002,332	10,647,418	11,002,332	10,647,418	11,002,332	11,002,332	9,937,590	-	-	129,543,586
3	Gas of Others Received for Transmission	15,333,624	14,838,991	15,333,624	14,838,991	15,333,624	15,333,624	14,838,991	15,333,624	14,838,991	15,333,624	15,333,624	13,849,725	-	-	180,541,057
4	Gas Received as Imbalances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Gas Received from Shippers as Fuel and Lost &	99,669	96,453	99,669	96,453	99,669	99,669	96,453	99,669	96,453	99,669	99,669	90,023	-	-	1,173,518
6	Other Receipts - Cashout Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Receipts	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>311,258,161</u>
	GAS DELIVERED															
8	Gas Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Deliveries of Gas Gathered for Others	11,002,332	10,647,418	11,002,332	10,647,418	11,002,332	11,002,332	10,647,418	11,002,332	10,647,418	11,002,332	11,002,332	9,937,590	-	-	129,543,586
10	Deliveries of Gas Transported for Others	15,333,624	14,838,991	15,333,624	14,838,991	15,333,624	15,333,624	14,838,991	15,333,624	14,838,991	15,333,624	15,333,624	13,849,725	-	-	180,541,057
11	Gas Delivered as Imbalances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Gas Used for Fuel and Lost & Unacctd For	99,669	96,453	99,669	96,453	99,669	99,669	96,453	99,669	96,453	99,669	99,669	90,023	-	-	1,173,518
13	Other Deliveries - Cashout Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Total Deliveries	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>311,258,161</u>
	OTHER GAINS/LOSSES															
15	Other Gains/(Losses) 1/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Deliveries & Losses	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>25,582,862</u>	<u>26,435,625</u>	<u>26,435,625</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>23,877,338</u>	<u>311,258,161</u>

1/ Excess gains/losses are accounted for through Sea Robin's Annual Crediting Flowthrough Mechanism pursuant to its FERC Gas Tariff, Second Revised Volume No. 1.