

January 30, 2024

Energy Division, Tariff Unit California Public Utilities Commission Energy Division –Room 4005 505 Van Ness Ave. San Francisco CA 94102

Re: Advice Letter No. 51-O of SFPP, L.P. (PLC-9)

Dear ED Tariff Unit:

In accordance with the provisions of Section 455.3 of the California Public Utilities Code and General Order 96-B; Energy Industry Rule 8, SFPP, L.P. ("SFPP") hereby submits its Advice Letter No. 51-0 increasing by ten percent its rates for the transportation of refined petroleum products on its intrastate pipeline system.

By this filing to be effective March 1, 2024, upon thirty days' notice to its shippers, SFPP proposes to increase its system-wide, intrastate rates by 10 percent. The 10 percent increase that is the subject of this Advice Letter is expected to increase annual revenues by approximately \$12.6 million for the twelve-month period commencing March 1, 2024.

Attachment A hereto, the Declaration of Erik Wetmore, sets forth the analysis and supporting justification for the 10 percent increase that is the subject of Advice Letter No. 51-O.

Attachment B includes a list of the affected routes, including both the current rate and the proposed rate reflecting a 10% increase.

Attachment C contains revised tariff pages reflecting the proposed rate increase.

SFPP is providing a copy of this advice letter to its shippers of record (See Attachment D hereto) in accordance with the requirements of General Order No. 96-B. A copy of the required Tariff Summary Sheet is included in Attachment E.

Anyone party who wishes to protest this advice letter may do so by sending an e-mail not later than twenty days after the date of this filing to the ED Tariff Unit at: edtariffunit@cpuc.ca.gov. a letter not later than twenty days after the date of this filing.

SFPP, L.P. Advice Letter 49-0 January 30, 2024 Page 2 of 2

Copies of the protest should also be sent via telefax or e-mail, with a hard copy to follow to:

SFPP, L.P.

Mr. Bruce Reed

1001 Louisiana Street, Suite 1000

Houston, TX 77002

Telefax No.: (713) 420-1603

E-mail address: Tariff Group@kindermorgan.com

<u>and</u>

Mr. Vidhya Prabhakaran Davis Wright Tremaine LLP 50 California St. Suite 2300 San Francisco, CA 94111 VidhyaPrabhakaran@dwt.com

Questions with regarding to this filing should be directed to the undersigned.

Sincerely,

Bruce Reed

Director-Tariffs and Regulatory Affairs

Attachment A DECLARATION OF ERIK WETMORE

DECLARATION OF ERIK G. WETMORE

- I, Erik G Wetmore, declare as follows:
- I am a Principal in the consulting firm Turner Wetmore Collins, LLC, a firm that
 provides consulting services to the regulated sector of the energy transportation
 industry.
- 2. I have thirty-five years of professional experience, primarily in advising companies on ratemaking, financial, accounting, economic, and contract interpretation issues. My experience includes filing expert testimony in cost-of-service proceedings before the California Public Utilities Commission ("Commission" or "CPUC"), the Federal Energy Regulatory Commission ("FERC"), and various other regulatory commissions and courts. I received an M.B.A., with concentrations in Finance and Economics, from the University of Chicago Booth School of Business, and a B.A. in Mathematics and Economics from the University of California at Santa Barbara. I also earned a Certified Public Accountant license in the State of California.
- 3. I have provided testimony on behalf of SFPP, L.P. ("SFPP"), both before this Commission and before the FERC, on multiple occasions.
- 4. SFPP's counsel requested that I develop SFPP's CPUC-jurisdictional 2024 test year ("2024 TY") cost of service, and the results of the requested analysis are presented in Attachment A that is attached to this declaration. Attachment A includes four pages: page 1 presents SFPP's 2024 TY cost of service; page 2 presents SFPP's achieved return results before and after SFPP's proposed tariff rate increase that is the subject of this application; and pages 3 and 4 summarize SFPP's rate base and operating expenses, respectively. In order to develop SFPP's 2024 TY cost of

service, I used a 12-month base period from December 1, 2022 through November 30, 2023—the most current data available. With respect to rate base, I included all property placed into service as of November 30, 2023. For the cost of capital elements (*i.e.*, capital structure, cost of debt, and the nominal equity rate of return), I relied on Dr. Michael J. Webb, whose recommendations are presented on page 1, lines 13 through 16, of Attachment A.

- The purpose of my declaration is to summarize my development of SFPP's 2024 TY cost of service. First, I review how I determined the portion of SFPP's property and operating expense amounts that are attributable to CPUC intrastate service. For those costs that are incurred solely for CPUC intrastate service, that determination is straightforward. However, for costs incurred at SFPP facilities that provide both CPUC intrastate and FERC interstate transportation services ("joint-use" facilities), I have to separate those costs between the two jurisdictions. Second, I discuss the development of SFPP's 2024 TY rate base. Third, I address test period adjustments that were necessary to develop the appropriate level of operating expense to include in SFPP's 2024 TY cost of service. Finally, I address the development of SFPP's 2024 TY cost of service, volumes, and revenues.
- 6. To determine the CPUC intrastate portion of property and operating expense amounts at joint-use SFPP facilities, I developed a "Volumetric Route Directory." The Volumetric Route Directory calculates the percentage of CPUC intrastate-versus FERC interstate-destined volumes that are transported through or offloaded at each delivery point along the joint-use facilities. These percentages are then applied to the property and operating expense amounts of each respective facility.

This is the same approach that I used to develop SFPP's 2021 Test Year cost of service in Docket No. A.21-01-015 and 2023 Test Year cost of service in Docket No. A.23-01-015. This is also the same approach that I have used to develop SFPP's cost of service in FERC rate proceedings.

- 7. To calculate rate base, I utilized the Depreciated Original Cost ("DOC") rate base methodology. Total DOC rate base consists of net carrier property in service, adjusted for an Allowance for Funds Used During Construction ("AFUDC") and working capital. In light of the Commission's determination in Decision No. 11-05-045 to deny inclusion of an income tax allowance in SFPP's cost of service, I conservatively have not included an income tax allowance in SFPP's 2024 TY cost of service and have correspondingly not adjusted SFPP's CPUC intrastate rate base for Accumulated Deferred Income Taxes (or ADIT). SFPP's rate base is summarized on page 3 of Attachment A. This is the same rate base methodology that I used to develop SFPP's 2021 Test Year cost of service in A.21-01-015 and 2023 Test Year cost of service in Docket No. A.23-01-015.
- 8. To calculate SFPP's CPUC intrastate net carrier property in service, which is carrier property in service *less* accrued depreciation, I relied on detailed property data provided by SFPP, which includes total company historical carrier property in service records through November 30, 2023, in an electronic database format. This property data reflects the original cost of the property when initially placed in service. I applied the separation and allocation factors to these property amounts to calculate CPUC intrastate carrier property in service.

- 9. To calculate annual depreciation expense, I multiplied the average annual carrier property balance, by FERC account, by the applicable depreciation rates per SFPP's books and records. I accumulated the resulting annual depreciation expense by year. For retirements, I adjusted the annual accumulated depreciation expense balance for the original cost of the asset retired in the year the asset was retired, adjusted for cost of removal. For transfers, I calculated the cumulative depreciation expense up to the transaction year for the transfer and added (for transfers in) or subtracted (for transfers out) the resulting cumulative annual depreciation expense to or from the annual accrued depreciation balance.
- 10. AFUDC compensates investors for funds expended to construct or purchase pipeline assets before the assets are placed in service. I calculated AFUDC based upon SFPP's annual additions of CPUC intrastate carrier property in service, assuming capital projects are completed and placed in service evenly throughout the year. The cumulative balance of AFUDC is depreciated based upon SFPP's composite depreciation rate. Additionally, I removed any capitalized interest during construction.
- 11. Working capital consists of investments and prepayments required to support the ongoing operation of a pipeline. Specifically, for oil pipelines, working capital reflects the sum of the balances for oil inventory, materials and supplies, and prepayments. I allocated SFPP's total company working capital amounts to SFPP's CPUC intrastate system based upon the ratio of CPUC intrastate carrier property in service to total company property in service.
- 12. I did not make any test year adjustments to rate base in the 2024 TY cost of service.

- 13. To develop the amount of operating expenses to include in the 2024 TY cost of service, as such amount is shown on page 4 of Attachment A, I started with SFPP's actual operating expenses that were recorded in the base period (December 2022 through November 2023). As discussed above, I applied the separation and allocation factors to these operating expense amounts, where applicable, to calculate SFPP's CPUC intrastate operating expenses.
- 14. I also made several test period adjustments to the base period operating expenses so that the 2024 TY cost of service captures the appropriate level of operating expenses SFPP reasonably anticipates to incur during the period in which the requested rates would be in place. First, I included cash expenditures charged against a reserve during the base period and eliminated the corresponding reserve accruals recorded in the base period. Second, I adjusted the base period amount of salaries and wages expense to reflect a forecasted 4% increase in compensation. Third, I normalized the amount of integrity management expense by replacing the base period amount of integrity management expense with the average of integrity management expense for the five-year period of 2019 through 2023. Fourth, I adjusted the base period amount of environmental remediation cash expenditures for known and measurable changes expected to occur in the foreseeable future. Fifth, I adjusted the base period amount of fuel and power expense to reflect a forecasted 5% increase in underlying power costs. Sixth, I normalized the amount of oil losses and shortages expense by replacing the base period amount of oil losses and shortages expense with the average oil losses and shortages expense for the

- five-year period of 2019 through 2023. Seventh, I included forecasted CPUC rate case expense amortized over five years.
- 15. My calculation of SFPP's 2024 TY cost of service is set forth on page 1 of Attachment A. SFPP's 2024 TY cost of service is comprised of total return on rate base (line 3), operating expenses (line 5), depreciation expense (line 6) and AFUDC amortization expense (line 7). As shown on page 1, lines 1 through 3, of Attachment A, total return on rate base is calculated by multiplying SFPP's total rate base by its weighted cost of capital. I developed SFPP's weighted cost of capital by adding the equity rate of return to the debt cost, each weighted by the respective equity/debt capital structure, as provided by Dr. Webb. As shown on page 1, line 9, of Attachment A, SFPP's 2024 TY cost of service is \$149.3 million.
- 16. To develop 2024 TY volumes, I used SFPP's actual base period volumes by destination, which totaled 226.1 million barrels. To calculate 2024 TY revenues, I multiplied SFPP's 2024 TY volumes by its existing rates (as shown on page 1, line 10, of Attachment A) and its proposed rates (as shown on page 1, line 12, of Attachment A).
- 17. My calculation of SFPP's achieved overall return for the 2024 TY, both before and after SFPP's proposed rate increase, is set forth on page 2 of Attachment A. As shown on page 2, line 12, of Attachment A, assuming its existing rates, SFPP's overall achieved return is 1.41%, and as shown on line 13, SFPP's achieved return on equity is negative 1.21%. As shown on line 12, after applying SFPP's proposed 18.663% rate increase equally to each rate, SFPP's overall achieved return is 10.04%, and as shown on line 13, SFPP's achieved return on equity is 13.18%.

The foregoing declaration is submitted under penalty of perjury in accordance with the laws of the State of California.

Dated: January 30, 2024 <u>Erik G. Wetmore</u>

Erik G. Wetmore

ATTACHMENT A

Attachment A Page 1 of 4

Line			
No.	<u>Description</u>	Source	<u>Amount</u>
	T . I D . D	D 2 C4 I 10	ФОЛ1 ОЛО
1	Total Rate Base	Page 3 of 4, Ln. 10	\$271,372
2	Weighted Cost of Capital	Lns. (13 * 16) + (14 * 15)	10.04%
3	Total Return on Rate Base	Lns. (1 * 2)	\$27,239
4	Income Tax Allowance	D.11-05-045	-
5	Operating Expenses	Page 4 of 4, Ln. 19	\$107,833
6	Depreciation Expense	Schedule 4	\$13,270
7	Amortization of AFUDC	Schedule 5	\$604
8	Total Operating Expenses, Incl. Deprec. and Amort.	Lns. $(5+6+7)$	\$121,707
9	Total Cost of Service	Lns. $(3+4+8)$	\$148,946
10	Test Year Revenue at Current Rates	Revenue WP	\$125,520
11	Excess / (Deficient) Revenue	Lns. (10 - 9)	(\$23,426)
12	Test Year Revenue at Proposed Rates	Revenue WP	\$148,945
	Cost of Capital Components		
13	Equity Capital Percentage	Dr. Webb	60.00%
14	Debt Capital Percentage	Dr. Webb	40.00%
15	Cost of Debt	Dr. Webb	5.32%
16	Equity Rate of Return (Nominal)	Dr. Webb	13.18%

SFPP, L.P. Rate of Return Summary and Depreciated Rate Base For the 2024 Test Year (\$000's)

Line			Without	With
No.	<u>Description</u>	Source	Rate Increase	Rate Increase
1	CPUC Revenues	Revenue WP	\$125,520	\$148,945
2	Operating Expenses	Page 4 of 4, Ln. 19	\$107,833	\$107,833
3	Depreciation & Amortization	Page 1 of 4, Lns. (6 + 7)	\$13,874	\$13,874
4	Total Expenses	Lns. $(2+3)$	\$121,707	\$121,707
5	Income Tax Expense	D.11-05-045	-	-
6	Achieved Return	Lns. (1 - 4 - 5)	\$3,813	\$27,238
7	Imputed Interest	Ln. 9 * Page 1 of 4, Lns. (14 * 15)	\$5,779	\$5,779
8	Net Return	Lns. (6 - 7)	(\$1,966)	\$21,459
9	Total Net Rate Base	Page 1 of 4, Ln. 1	\$271,372	\$271,372
10	Equity Capital Percentage	Page 1 of 4, Ln. 13	60.00%	60.00%
11	Equity Portion of Rate Base	Lns. (9 * 10)	\$162,823	\$162,823
12	Overall Achieved Return	Lns. (6 / 9)	1.41%	10.04%
13	Return on Equity	Lns. (8 / 11)	-1.21%	13.18%

Attachment A Page 3 of 4

Line			
<u>No.</u>	<u>Description</u>	Source	<u>Amount</u>
1	Carrier Property in Service	Schedule 4	\$518,284
2	AFUDC	Schedule 5	\$23,667
3	Subtotal	Lns. $(1 + 2)$	\$541,952
4	Accrued Depreciation	Schedule 4	(\$254,262)
5	Accumulated Amortization of AFUDC	Schedule 5	(\$19,415)
6	Subtotal	Lns. $(4 + 5)$	(\$273,677)
7	Net Book Plant	Lns. $(3 + 6)$	\$268,275
8	Working Capital	Schedule 6	\$3,098
9	Accumulated Deferred Income Taxes	D.11-05-045	\$0
10	Original Cost Rate Base	Lns. $(7 + 8 + 9)$	\$271,372

SFPP, L.P. Summary of California Intrastate Operating Expenses For the 2024 Test Year (\$000's)

Line			
No.		<u>Description</u>	<u>Amount</u>
	<u>OPER</u>	ATIONS AND MAINTENANCE	
1	300	Salaries and Wages	\$21,625
2	310	Materials and Supplies	\$1,925
3	320	Outside Services	\$30,313
4	330	Operating Fuel and Power	\$23,435
5	340	Oil Losses and Shortages	(\$2,096)
6	350	Rentals	\$10,593
7	390	Other Expenses	\$1,874
8		Total Operations Expense	\$87,669
	<u>GENI</u>	<u>ERAL</u>	
9	500	Salaries and Wages	\$6,250
10	510	Materials and Supplies	\$0
11	520	Outside Services	\$1,712
12	530	Rentals	\$100
13	550	Employee Benefits	\$3,833
14	560	Insurance	\$851
15	570	Casualty and Other Losses	\$0
16	580	Pipeline Taxes	\$5,833
17	590	Other Expenses	\$1,584
18		Total General Expense	\$20,164
19		Total Operating Expenses	\$107,833

Attachment B CURRENT AND PROPOSED RATES

SFPP's EXISTING AND PROPOSED RATES

		E	xisting	Pr	oposed	Percent
Origin	Destination		Rates		Rates	Change
Watson or East Hynes	Orange	\$	0.2642	\$	0.2906	10%
Watson or East Hynes	Hynes Junction	\$	0.1145	\$	0.1260	10%
Watson or East Hynes	Tustin	\$	0.3691	\$	0.4060	10%
Watson or East Hynes	Mission Valley	\$	0.8440	\$	0.9284	10%
Watson or East Hynes	San Diego	\$	0.8812	\$	0.9693	10%
Watson or East Hynes	Colton	\$	0.3617	\$	0.3979	10%
Watson or East Hynes	Imperial	\$	0.8781	\$	0.9659	10%
Watson or East Hynes	Ontario International Airport	\$	0.3594	\$	0.3953	10%
Watson or East Hynes	Miramar Junction	\$	0.7957	\$	0.8753	10%
Benicia or Richmond	Oakland	\$	0.2611	\$	0.2872	10%
Benicia or Richmond	Oakland Int'l Airport	\$	0.2632	\$	0.2895	10%
Benicia or Richmond	Brisbane	\$	0.2949	\$	0.3244	10%
Benicia or Richmond	San Francisco Int'l Airport	\$	0.2949	\$	0.3244	10%
Richmond or Concord	San Jose	\$	0.3089	\$	0.3398	10%
Richmond or Concord	Stockton	\$	0.3898	\$	0.4288	10%
Richmond or Concord	Sacramento	\$	0.4275	\$	0.4703	10%
Richmond or Concord	Roseville	\$	0.5453	\$	0.5998	10%
Richmond or Concord	Chico	\$	0.7582	\$	0.8340	10%
Richmond or Concord	Fresno	\$	1.3070	\$	1.4377	10%
Benicia, CA	Richmond	\$	0.2543	\$	0.2797	10%
Sepulveda Jct	Watson Station	\$	0.0187	\$	0.0187	0%
Watson VDC (Item 260)	R&R Tariff	\$	0.0030	\$	0.0030	0%
Richmond or Concord	Sacramento Airport Junction	\$	0.4267	\$	0.4694	10%

Attachment C REVISED TARIFF PAGES

SFPP, L.P. LOCAL PIPELINE TARIFF

CONTAINING RATES

APPLYING ON THE TRANSPORATION OF PETROLEUM PRODUCTS BY PIPELINE

THIS TARIFF APPLIES TO INTRASTATE TRAFFIC ONLY

Rates herein are governed by **General Rules and Regulations** provided in SFPP, L.P.'s tariff **Cal PUC No. 133**, Supplements thereto and Reissues thereof.

NOTICE: The provisions published herein will, if effective, not result in an adverse effect on the quality of the human environment.

ISSUED: January 30, 2024 Advice Letter No. 51-O	EFFECTIVE: March 1, 2024
Issued By:	Compiled By:
Dax A. Sanders, for	Bruce Reed
SFPP, L.P.	1001 Louisiana Street, Suite 1000
1001 Louisiana Street,	Houston, TX 77002
Suite 1000	Voice: (713) 420-4687 Fax: 713) 420-1603
Houston TX 77002	E-mail: Tariff_Group@kindermorgan.com

Table of Rates

(All movements via SFPP, L.P. pipelines from and within California. All rates in cents per barrel.)

FROM:	TO:	Map No.	Notes	(a) BASE RATE	(b) ROW Surcharge	(c) Total (a + b)
Benicia Richmond	Oakland Oakland Int'l AP Brisbane	1.	45	28.72 [I] 28.95 [I] 32.44 [I]	.15 [U] .15 [U] .16 [U]	28.87 [I] 29.10 [I] 32.60 [I]
	San Francisco Int'l Airport	1.	0.45	32.44 [I]	.16 [U]	32.60 [I]
Richmond Concord	San Jose	1.	45	33.98 [I]	.17 [U]	34.15 [I]
	Stockton	2.	45	42.88 [I]	.22 [U]	43.10 [I]
	Sacramento	2.	345	47.03 [I]	.24 [U]	47.27 [I]
	Sacramento Airport Jct	2.	045	46.94 [I]	.24 [U]	47.18 [I]
	Rocklin	2.	45	59.98 [I]	.32 [U]	60.30 [I]
	Chico	2.	45	83.40 [I]	.44 [U]	83.84 [I]
	Fresno	3.	45	143.77 [I]	.74 [U]	144.51 [I]
Benicia	Richmond	1.	45	27.97 [I]	.15 [U]	28.12 [I]

Exceptions to RULES AND REGULATIONS

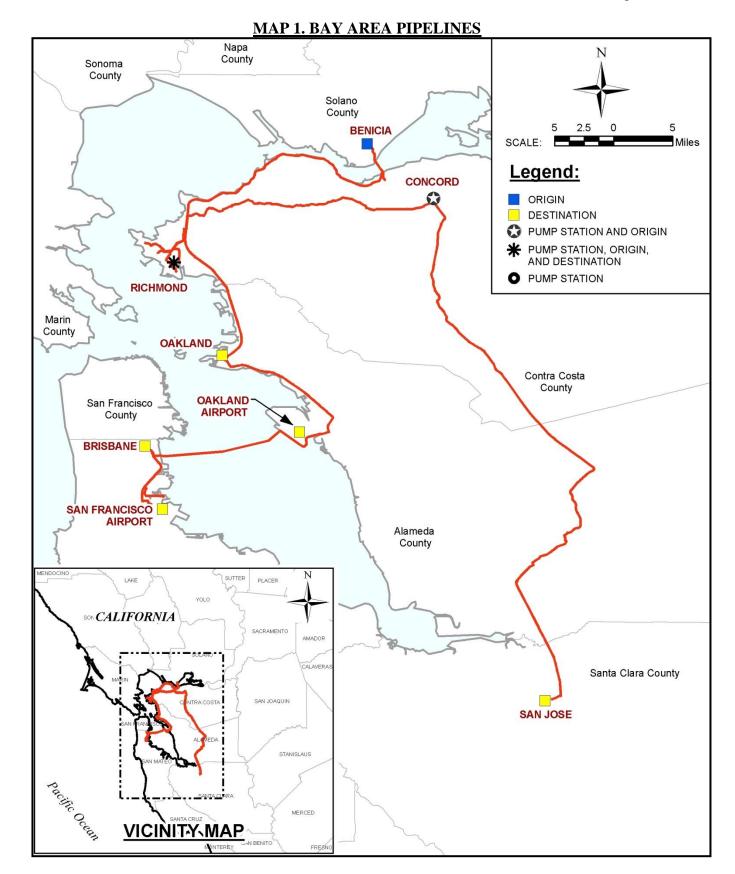
SFPP, L.P. Cal PUC No. 133, Supplements thereto and reissues thereof.

Item 40. Minimum Tender and Delivery Requirements

- 40.1 The minimum quantity of any one Petroleum Product of like specification from one shipper which will be accepted shall be 5,000 Barrels.
- 40.2 The minimum quantity which shall be delivered at any destination station shall be 2,500 Barrels.
- 40.3 The minimum quantity of diesel fuel accepted from any point on the Benicia to Richmond pipeline is 10,000 barrels and must be preceded and followed by a minimum 5,000 barrel non-diesel batch from the origin to the destination, the sum of which is delivered to a single delivery point.

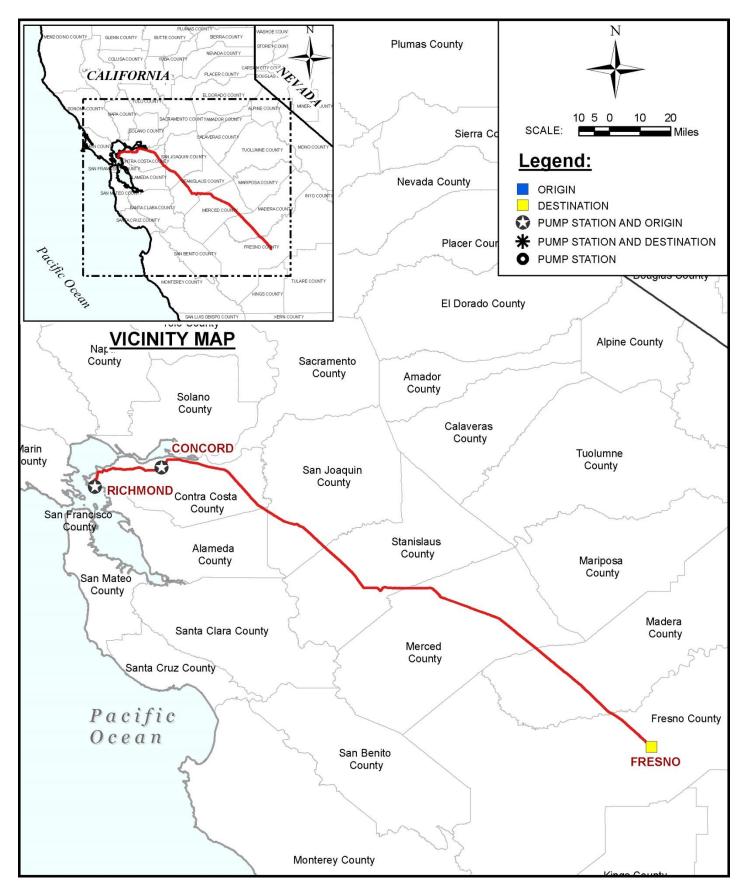
	Notes:							
①	Applies only to Turbine Fuel							
3	3 Includes West Sacramento and Bradshaw Road							
Carrier will make available gathering lines to Shippers for Petroleum Products entering its system at its Richmond and Concord origin points.								
(5)	Item 260, "Watson Volume/Pressure Deficiency Charge" does not apply.							

	Explanation of Reference Marks					
Reference Mark	Explanation					
[I]	Increase					
[U]	Unchanged					



MAP 2. NORTH PIPELINES N GLENN BUTTE YUBA COLUSA 0 5 10 15 20 25 SCALE: CALIFORNIA SUTTER Legend: DORADO YOLO ORIGIN SONOMA DESTINATION PUMP STATION AND ORIGIN CHICO * PUMP STATION AND DESTINATION **Butte County** PUMP STATION /ICINITY MAP Nevada County Yuba County Colusa County Lake Sutter County County Placer County TO INTERSTATE POINTS ROCKLIN SACRAMENTO: (WEST SACRAMENTO) El Dorado County Yolo County SACRAMENTO (BRADSHAW RD.) SACRAMENTO AIRPORT JUNCTION Sacramento County Amador County Napa County Sonoma Solano County County San Joaquin Calaveras County County CONCORD Marin County RICHMOND STOCKTON Contra Costa San Francisco County County Stanislaus Alameda County County San Mateo County

MAP 3 FRESNO PIPELINES



SFPP, L.P. LOCAL PIPELINE TARIFF

CONTAINING RATES

APPLYING ON THE TRANSPORATION OF PETROLEUM PRODUCTS BY PIPELINE

THIS TARIFF APPLIES TO INTRASTATE TRAFFIC ONLY

Rates herein are governed by **General Rules and Regulations** provided in SFPP, L.P.'s tariff **Cal PUC No.** 133, Supplements thereto and Reissues thereof.

NOTICE: The provisions published herein will, if effective, not result in an adverse effect on the quality of the human environment.

ISSUED: January 30, 2024 Advice Letter No. 51-O **EFFECTIVE: March 1, 2024**

Issued By: Dax A. Sanders, for SFPP, L.P. 1001 Louisiana Street, Suite 1000

Houston TX 77002

Compiled By:
Bruce Reed
1001 Louisiana Street, Suite 1000
Houston, TX 77002
Voice: (713) 420-4687

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Email: Tariff_Group@kindermorgan.com

Table of Rates

(All movements via SFPP, L.P. pipelines from and within California. All rates in cents per barrel.)

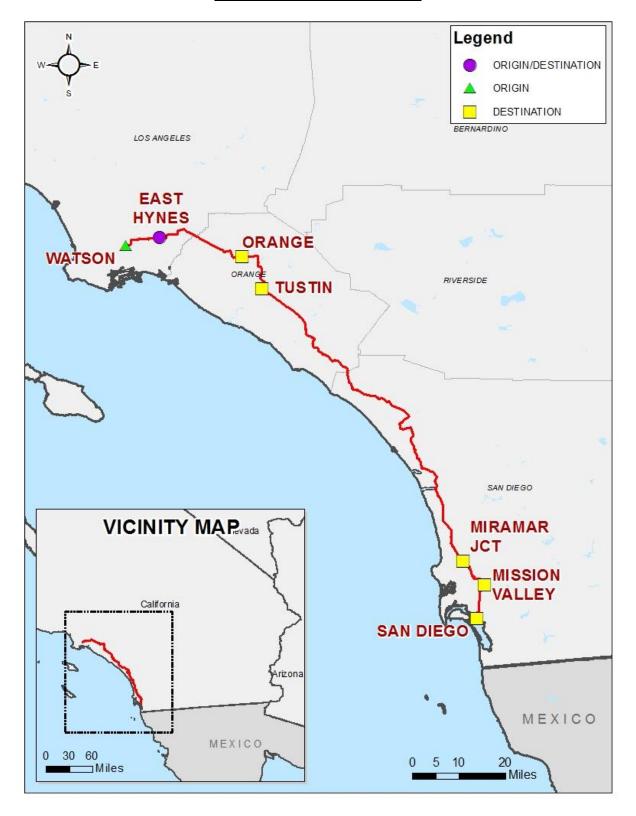
FROM:	TO:	Map No.	Notes	(a) BASE RATE	(b) ROW Surcharge	
	Orange	1.	3	29.06 [I]	.15 [U]	29.21 [I]
	Hynes Junction	1.	3	12.60 [I]	.06 [U]	12.66 [I]
XX - 4	Tustin	1	3	40.60 [I]	.20 [U]	40.80 [I]
Watson East Hynes	Mission Valley	1.	3	92.84 [I]	.48 [U]	93.32 [I]
Last Trylics	San Diego	1.	3	96.93 [I]	.51 [U]	97.44 [I]
	Colton	2.	3	39.79 [I]	.20 [U]	39.99 [I]
	Imperial	2.	3	96.59 [I]	.50 [U]	97.09 [I]
	Ontario Int'l AP	2.	03	39.53 [I]	.20 [U]	39.73 [I]
	Miramar Junction	1.	23	87.53 [I]	.46 [U]	87.99 [I]
Sepulveda Jct.	Watson Station (SFPP)	-	\$ 6	1.87 [U]	na	na

Exceptions to RULES AND REGULATIONS								
SFPP, L.P.	SFPP, L.P. Cal PUC No. 133, Supplements thereto and reissues thereof.							
Item 40. Minimum Batch	and Delivery Requirements							
The minimum quantities of a	ny one Petroleum Product of like spec	cification from one shi	ipper which will be					
accepted at Origin and D	Delivered at Destination are shown in	the table below.						
<u>Origin</u>	<u>Destination</u>	Minimum Batch	Minimum Delivery					
Watson, East Hynes All Locations except as noted below: 5,000 Bbls 2,500 Bbls								
Watson, East Hynes	Colton, Ontario	10,000 Bbls	5,000 Bbls					
Watson, East Hynes	Colton for Calnev PL only	5,000 Bbls	5,000 Bbls					

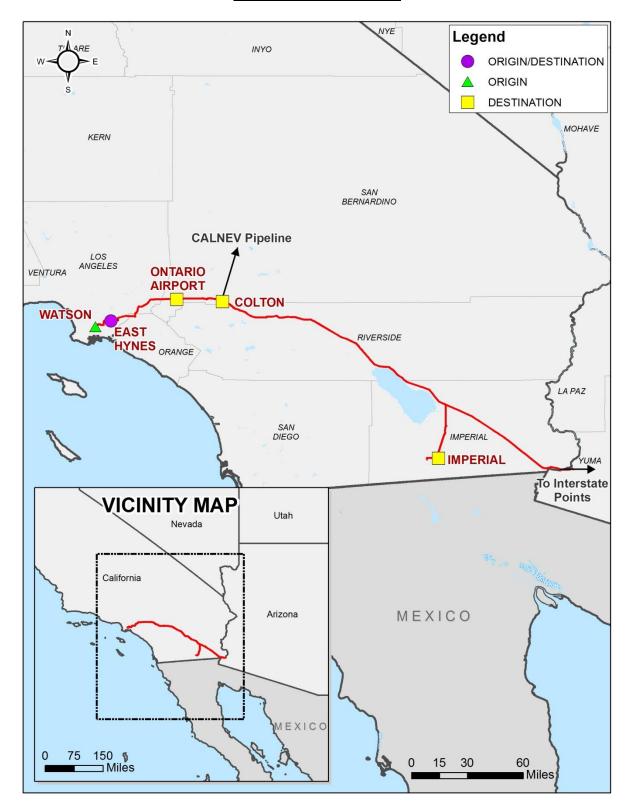
	Notes:						
1	Applies only to Turbine Fuel						
2	Applies only to Products for US Military use.						
3	It will be the responsibility of the Shipper to deliver Petroleum Products to Carrier's Watson and East Hynes origins.						
(5)	Item 260, "Watson Volume/Pressure Deficiency Charge" does not apply.						
6	It is a condition of acceptance of Petroleum Products for carriage that Shipper or its agent provides or makes arrangements to provide all pumping facilities and power necessary for movements under this tariff. The tariff rate for this movement is the responsibility of the Shipper.						

Explanation of Reference Marks				
Reference Mark	Explanation			
[I]	Increase			
[U]	Unchanged			

MAP 1. SAN DIEGO PIPELINE



MAP 2. WEST PIPELINE



Attachment D Shipper Service List

COMPANY NAME	FIRST NAME	LAST NAME	ADDRESS LINE 1	ADDRESS LINE 2		STATE	EMAIL
Andeavor	Ryan	Mueller	19100 Ridgewood Pkwy		San Antonio	TX	ryan.m.mueller@andeavor.com
Arbo	Debby Van	Dine	80 M Street SE		Washington	DC	tariffs@lensonwashington.com
Avfuel Corporation	Tracie	Yergin	47 W. Ellsworth		Ann Arbor	MI	tyergin@avfuel.com
Baker & O'Brien	Debbie	Williford	1333 West Loop South	Suite 1350	Houston	TX	debbie.williford@bakerobrien.com
Baker Botts LLP	Thomas	Eastment	1299 Pennsylvania Ave NW		Washington	DC	tom.eastment@bakerbotts.com
BP	Jessica	Ball	30 South Wacker Drive	Suite 900	Chicago	IL	jessica.ball@bp.com
BP	Ryan	Collins	30 South Wacker Drive	Suite 900	Chicago	IL	ryan.collins2@bp.com
BP	A.J.	Langnickel	30 South Wacker Drive	Suite 900	Chicago	IL	achim.langnickel@bp.com
BP	Brenda	Levetsovitis	4519 Grandview Rd.		Blaine	WA	brenda.levetsovitis@bp.com
BP	William	Truemper					william.truemper@bp.com
BP	Khristina	Weaver					khristina.weaver@bp.com
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	World Fuel Services	Noelia	Hallancia	9800 NW 41st Street	4th Floor	Miami	FL	Feevalidation-US@wfscorp.com; Feeresolutiongroup
World Fuel Services, Inc. Aviation Truck Supply 9800 NW 41st Street 4th Floor Miami FL aviationtrucksupply@wfscorp.com	World Fuel Services, Inc.	Yanel	Fons	9800 NW 41st Street	4th Floor	Miami	FL	yfons@wfscorp.com;feeresolutiongroup@wfscorp.com
	World Fuel Services, Inc.	Aviation	Truck Supply	9800 NW 41st Street	4th Floor	Miami	FL	aviationtrucksupply@wfscorp.com

Attachment E ADVICE LETTER SUMMARY SHEET





California Public Utilities Commission

ADVICE LETTER UMMARY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)						
Company name/CPUC Utility No.:						
Utility type: ELC GAS WATER PLC HEAT Contact Person: Phone #: E-mail: E-mail Disposition Notice to:						
EXPLANATION OF UTILITY TYPE ELC = Electric GAS = Gas WATER = Water PLC = Pipeline HEAT = Heat WATER = Water	(Date Submitted / Received Stamp by CPUC)					
Advice Letter (AL) #:	Tier Designation:					
Subject of AL:						
Keywords (choose from CPUC listing): AL Type: Monthly Quarterly Annual	One Time Other					
ii At sobrilled in compliance with a commissi	on order, indicate relevant Decision/Resolution #:					
Does AL replace a withdrawn or rejected AL? I	f so, identify the prior AL:					
Summarize differences between the AL and th	e prior withdrawn or rejected AL:					
Confidential treatment requested? Yes	No					
If yes, specification of confidential information: Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:						
Resolution required? Yes No						
Requested effective date: No. of tariff sheets:						
Estimated system annual revenue effect (%):						
Estimated system average rate effect (%):						
When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).						
Tariff schedules affected:						
Service affected and changes proposed ^{1:}						
Pending advice letters that revise the same tariff sheets:						

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Email: EDTariffUnit@cpuc.ca.gov

Name: Title:

Utility Name: Address: City:

State: Zip:

Telephone (xxx) xxx-xxxx: Facsimile (xxx) xxx-xxxx:

Email:

Name:

Title:

Utility Name: Address: City:

State: Zip:

Telephone (xxx) xxx-xxxx: Facsimile (xxx) xxx-xxxx:

Email:

ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtailable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	