

SEA ROBIN PIPELINE COMPANY, LLC

STATEMENT OF CHIEF ACCOUNTING OFFICER

TO THE FEDERAL ENERGY REGULATORY COMMISSION:

I, Gary W. Lefelar, Sr. Vice President and Chief Accounting Officer of Sea Robin Pipeline Company, LLC ("Sea Robin"), do hereby represent that the cost statements and supporting data for the twelve months ended February 28, 2007, submitted as part of the cost of service, together with the working papers required therein, which purport to reflect the books of Sea Robin do, in fact, set forth the results shown by such books.

/s/ Gary W. Lefelar

Gary W. Lefelar

Dated: June 27, 2007