

Starfish Pipeline Company, LLC
EIN: 76-0663813
Tax Period: 1/1/04 - 12/31/2004

2004 U.S. PARTNERSHIP RETURN OF INCOME
ELECTION TO ADJUST THE BASIS OF PARTNERSHIP PROPERTY
PURSUANT TO §§ 754 and 734(b) and 743(b) OF THE INTERNAL REVENUE CODE

Pursuant to the provisions of § 1.754-1(b)(1) of the Regulations, the following information is submitted:

Partnership name: Starfish Pipeline Company, LLC

Partnership address: PO Box 4749; Houston, TX 77210

Starfish Pipeline Company, LLC hereby elects under section 754 to apply the provisions of section 734(b) and section 743(b).

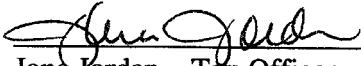
web *J. D. Munnery*
Shell US Gas & Power LLC
Shell Gas Transmission, LLC
Tax Matters Partner

9/28/2005
Date

Starfish Pipeline Company, LLC
FEIN: 76-0663813
1100 Louisiana, Suite 3300
Houston, TX 77002
Attachment to Form 1065
For the Taxable Year Ended March 31, 2005

Election Pursuant to Internal Revenue Code Section 754

In accordance with Internal Revenue Code Section 754 and Treasury Regulation Section 1.754-1(b), Starfish Pipeline Company, LLC hereby elects to apply the provisions of Internal Revenue Code Sections 734(b) and 743(b) for the taxable year ended March 31, 2005.



Jana Jordan – Tax Officer
Enbridge Holdings (Offshore), L.L.C.

1-16-2006
Date