

Check appropriate box:

☐ An Initial (Original) Submission

☐ Resubmission No. _____

Form 6 Approved
OMB No. 1902-0022
(Expires 6/30/2013)
Form 6-Q Approved
OMB No. 1902-0206
(Expires 6/30/2013)



**FERC Financial Report
FERC Form No. 6: ANNUAL REPORT
OF OIL PIPELINE COMPANIES and
Supplemental Form 6-Q:
Quarterly Financial Report**

(Formerly ICC Form P)

These reports are mandatory under the Interstate Commerce Act, Sections 20 and 18 CFR Parts 357.2 and 357.4. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) BP Oil Pipeline Company	Year/Period of Report End of <u>2010/Q4</u>
--	---

INSTRUCTIONS FOR FILING FERC FORMS 6 AND 6-Q

GENERAL INFORMATION

I. Purpose

The FERC Form No. 6 (FERC Form 6) is an annual regulatory reporting requirement (18 C.F.R. § 357.2). The FERC Form No. 6-Q (FERC Form 6-Q) is a quarterly regulatory reporting requirement (18 C.F.R. § 357.4). These reports are designed to collect both financial and operational information from oil pipeline companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must File

(a) Each oil pipeline carrier whose annual jurisdictional operating revenues has been \$500,000 or more for each of the three previous calendar years must file FERC Form 6 (18 C.F.R. § 357.2 (a)). Oil pipeline carriers submitting FERC Form 6 must submit FERC Form 6-Q (18 C.F.R. § 357.4(a)). Newly established entities must use projected data to determine whether FERC Form No. 6 must be filed.

(b) Oil pipeline carriers exempt from filing FERC Form 6 whose annual jurisdictional operating revenues have been more than \$350,000 but less than \$500,000 for each of the three previous calendar years must prepare and file page 301, “Operating Revenue Accounts (Account 600), and page 700, “Annual cost of Service Based Analysis Schedule,” of FERC Form 6. When submitting pages 301 and 700, each exempt oil pipeline carrier must include page 1 of the FERC Form 6, the Identification and Attestation schedules (18 C.F.R. § 357.2 (a)(2)).

(c) Oil pipeline carriers exempt from filing FERC Form 6 and pages 301 and whose annual jurisdictional operating revenues were \$350,000 or less for each of the three previous calendar years must prepare and file page 700, “Annual Cost of Service Based Analysis Schedule,” of FERC Form 6. When submitting page 700, each exempt oil pipeline carrier must include page 1 of FERC Form 6, the Identification and Attestation schedule (18 C.F.R. § 357.2 (a)(3)).

III. What and Where to Submit

(a) Submit FERC Form 6 and 6-Q electronically through the forms submission software available at <http://www.ferc.gov/docs-filing/eforms/form-6/elec-subm-soft.asp>. Retain one copy of this report for your files.

(b) The Corporate Officer Certification must be submitted electronically as part of FERC Form 6 and 6-Q filings.

(c) Indicate by checking the appropriate box on Page 3, List of Schedules, if the Annual Report to Stockholders will be submitted, or if no Annual Report to Stockholders has been prepared.

(d) Submit immediately upon publication, by either eFiling or mail, two (2) copies of the latest Annual Report to Stockholders to the Secretary of the Commission at:

**Secretary of the Commission
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426**

(e) Filers are encouraged to file their Annual Report to Stockholders using eFiling at <http://www.ferc.gov/docs-filing/efiling.asp>. To further that effort, a new selection, “Annual Report to Stockholders,” has been added to the dropdown “pick list” from which companies must choose when eFiling. Further instructions are posted to the Commission’s website at <http://www.ferc.gov/help/how-to.asp>.

(f) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Forms 6 and 6-Q free of charge from <http://www.ferc.gov/docs-filing/eforms.asp#6> and <http://www.ferc.gov/docs-filing/eforms.asp#6Q>.

IV. When to Submit

FERC Forms must be filed by the following schedule:

(a) FERC Form 6 for each year ending December 31 must be filed by April 18th of the following year (18C.F.R. § 357.2), and

(b) FERC Form 6-Q for each calendar quarter must be filed within 70 days after the end of the reporting quarter (18 C.F.R. § 357.4).

V. Where to Send Comments on Public Reporting Burden

(a) The public reporting burden for the FERC Form 6 is estimated to average 186 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 6-Q is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these information collections, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

(b) You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

GENERAL INSTRUCTIONS

- I.** Prepare these reports in conformity with the Uniform System of Accounts (18 C.F.R. Part 352) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II.** Enter in whole numbers (dollars) only, except where otherwise noted. Enter cents for averages where cents are important. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for income statement accounts the current year's amounts. Quarterly reporting should be consistent with the previous year's reporting.
- III.** Complete each question fully and accurately, even if it has been answered in a previous period. Enter the word "None" where it truly and completely states the fact.
- IV.** For any page(s) that is not applicable to the Filer, either Enter the words "Not Applicable" on the particular page(s), or Omit the page(s) and enter "NA", "None", or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V.** Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" at the top of each page is applicable only to resubmissions.**
- VI.** Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported in the positive. Numbers having a sign that is different from the expected sign should be entered with a negative (-) sign.
- VII.** Resubmit any revised FERC Form 6 data via the Internet using the forms submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII.** Do not make references to reports of previous periods or to other reports in lieu of required entries, except as specifically authorized.
- IX.** Whenever (schedule) pages refer to figures from a previous period the figures reported must be based upon those shown by the report of the previous period or an appropriate explanation given as to why different figures were used.

DEFINITIONS

1. Active Corporation - A corporation which maintains an organization for operating property or administering its financial affairs.
2. Actually Issued - For the purposes of this report, capital stock and other securities are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent.
3. Actually Outstanding - For the purposes of this report, capital stock and other securities actually issued and not reacquired by or for the respondent.
4. Affiliated Companies - The situation where one company directly or indirectly controls the other, or where they are subject to a common control.
5. Carrier - A common carrier by pipeline subject to the Interstate Commerce Act.
6. Commission - Means the Federal Energy Regulatory Commission.
7. Control (including the terms "controlling," "controlled by," and "under common control with") -
 - (a) The possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement. Also, it is necessary whether such power is established through a majority or minority ownership or voting of securities, common directors, officers or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means. When there is doubt about an existence of control in any particular situation, the carrier shall report all pertinent facts to the Commission for determination. (18 CFR 352, Definition 10.)
 - (b) For the purposes of this report, the following are to be considered forms of control:
 - (1) Right through title to securities issued or assumed to exercise the major part of the voting power in the controlled company;
 - (2) Right through agreement of through sources other than title to securities to name the majority of the board of directors, managers, or trustees of the controlled company;
 - (3) Right to foreclose a priority lien upon all or a major part in value of the tangible property of the controlled company;
 - (4) Right to secure control in consequence of advances made for construction of the property of the controlled company. Indirect control is that exercised through an intermediary.
 - (c) A leasehold interest in the property of a company is not for the purpose of these accounts to be classed as a form of control over the lessor company.

- 8. Crude Oil** - Oil in its natural state (including natural gas and other similar natural constituents), not altered, refined, or prepared for use by any process.
- 9. Inactive Corporation** - A corporation which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.
- 10. Nominally Issued** - For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent.
- 11. Nominally Outstanding** - For the purposes of this report, those capital stock and other securities reacquired by or for the respondent under such circumstances require them to be considered held alive and not canceled or retired.
- 12. Products** - Oils that have been refined, altered, or processed for use, such as fuel oil and gasoline.
- 13. Undivided Joint Interest Pipeline** - Physical pipeline property owned in undivided joint interest by more than one person/entity.
- 14. Undivided Joint Interest Property** - Carrier property owned as part of an undivided joint interest pipeline.

EXCERPTS FROM THE LAW

Interstate Commerce Act, Part I

Section 20

(1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, * * * (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, * * * specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary; classify such carriers, lessors, * * * as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, * * * in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

GENERAL PENALTIES

Section 20

(7)(b) Any person who shall knowingly and wilfully make, cause to be made, or participate in the making of any false entry in any annual or other report required under this section to be filed, * * * or shall knowingly or wilfully file with the Commission any false report, or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: * * *

(7)(c) Any carrier or lessor, or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full true and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

**FERC FORM NO. 6/6-Q:
REPORT OF OIL PIPELINE COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent BP Oil Pipeline Company	02 Year/Period of Report End of 2010 / Q4	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (street, City, State, Zip Code) 501 Westlake Park Blvd., Houston, TX 77079		
05 Name of Contact Person Anita Phelps	06 Title of Contact Person FERC Reporting Compliance Manager	
07 Address of Contact Person (Street, City, State, Zip Code) 550 Westlake Park Blvd., Houston, TX 77079		
08 Telephone of Contact Person, Including Area Code 281-366-4386	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) / /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Theresa Hernandez	02 Title Controller	
03 Signature Theresa Hernandez	04 Date Signed (Mo, Da, Yr) 04/14/2011	

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

List of Schedules			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	ED 12-91	
Control Over Respondent	102	REV 12-95	
Companies Controlled by Respondent	103	NEW 12-95	
Principal General Officers	104	ED 12-91	
Directors	105	REV 12-95	
Important Changes During the Year	108-109	REV 12-95	
Comparative Balance Sheet Statement	110-113	REV 12-03	
Income Statement	114	REV 12-03	
Statement of Accumulated Comprehensive Income and Hedging Activities	116	NEW 12-02	NA
Appropriated Retained Income	118	REV 12-95	NA
Unappropriated Retained Income Statement	119	REV 12-95	
Dividend Appropriations of Retained Income	119	REV 12-95	
Statement of Cash Flows	120-121	REV 12-95	
Notes to Financial Statements	122-123	REV 12-95	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)			
Receivable From Affiliated Companies	200	REV 12-00	
General Instructions Concerning Schedules 202 thru 205	201	REV 12-95	
Investments in Affiliated Companies	202-203	ED 12-91	
Investments in Common Stocks of Affiliated Companies	204-205	ED 12-91	NA
Companies Controlled Directly by Respondent Other Than Through Title of Securities	204-205	ED 12-91	NA
Instructions for Schedules 212 Thru 214	211	REV 12-03	
Carrier Property	212-213	REV 12-03	
Undivided Joint Interest Property	214-215	REV 12-03	
Accrued Depreciation - Carrier Property	216	REV 12-03	
Accrued Depreciaton - Undivided Joint Interest Property	217	REV 12-03	
Amortization Base and Reserve	218-219	REV 12-03	
Noncarrier Property	220	REV 12-00	
Other Deferred Charges	221	REV 12-00	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Payables to Affiliated Companies	225	REV 12-00	NA
Long Term Debt	226-227	ED 12-00	NA
Analysis of Federal Income and Other Taxes Deferred	230-231	REV 12-00	
Capital Stock	250-251	REV 12-95	
Capital Stock Changes During the Year	252-253	ED 12-91	NA

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
List of Schedules (continued)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Additional Paid-in Capital	254	ED 12-87	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Operating Revenue Accounts	301	REV 12-00	
Operating Expense Accounts	302-303	REV 12-00	
Pipeline Taxes	305	ED 12-87	
Income from Noncarrier Property	335	ED 12-91	
Interest and Dividend Income	336	REV 12-95	
Miscellaneous Items in Income and Retained Income Accounts for the Year	337	ED 12-96	
Payments for Services Rendered by Other Than Employees	351	REV 12-95	NA
PLANT STATISTICAL DATA			
Statistics of Operations	600-601	REV 12-00	
Miles of Pipeline Operated at End of Year	602-603	REV 12-00	
Footnotes	604	ED 12-91	
Annual Cost of Service Based Analysis Schedule	700	REV 12-00	
Stockholders' Reports (check appropriate box) <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
General Information			
<p>1.) For item No. 1, give the exact full name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. The corporate name should also be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 1). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.</p> <p>2.) For item No. 2, if incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other possession began. If a partnership, give date of formation and full names of present partners.</p> <p>3.) For item No. 3, give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers of trustees.</p> <p>4.) For item No. 4, give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected during the year, citing chapter and section. Specify Government, State, Territory under the laws of which each company consolidated or merged or otherwise combined during the year into the present company was organized; give reference to the charters of each, and to all amendments of them. Carefully distinguish between mergers and consolidations. For the purpose of this report, a merger may be defined as the absorption of one of two existing corporations by the other so the absorbed or merged corporation ceases to exist as a legal entity, its property passing to the merging or absorbing corporation, which assumes all of the merged corporation's obligations. A consolidation may be defined as the union of two or more existing corporations into a new corporation, which, through the consolidation, acquires all of the property of the uniting corporations, assumes all of their obligations, and issues its capital stock in exchange for those of the uniting corporations in ratios fixed in the agreement for consolidations, after completion of which both or all of the consolidating corporations cease to exist as legal entities. In a footnote, explain combinations that are not classifiable as mergers or consolidations. Cases in which corporations have become inactive and have been practically absorbed through ownership or control of their entire capital stock, through leases of long duration (under which the lessor companies so not keep up independent organizations for financial purposes), or otherwise, so that no distinction is made in operating or in accounting by reason of the original separate incorporation, should be included in a separate list and fully explained in answering this and the following page.</p>			
1. Give exact name of pipeline company making this report. BP Oil Pipeline Company			
2. Give date of incorporation. 12/24/1986			
3. Give reference to laws of the Government, State, or Territory under which the company is organized. If more than one, name all. General Corporate Laws of the State of Delaware			
4. If a consolidated or a merged company, name all constituent and all merged companies absorbed during the year. None			
5. Give date and authority for each consolidation and for each merger effected during the year. None			
6. If a reorganized company, give name of original corporation, refer to laws under which it was organized, and state the occasion for any reorganization effected during the year. N/A			
7. State whether or not the respondent during the year conducted any part of its businesss under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars (details). No			

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Control Over Respondent

1.) Report in Column (a) the names and state of incorporation of all corporations, partnerships, business trusts, and similar organizations that indirectly held control (see page iii for definition of control) over the respondent at end of year by means of intermediaries. Report only the names of those companies that held ultimate control over the respondent. If control is in a holding company organization, report in a footnote the chain of organization only if there are two or more intermediary companies in the chain of ownership.

2.) Report in column (b) the names and state of incorporation and in column (c) the percent of the respondent's voting stock owned by all corporations, partnerships, business trusts, and similar organizations that directly held control over the respondent at end of year.

3.) If control is held by trustees, state in a footnote the names of the trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

Line No.	Controlling Company or Main Parent (a)	Intermediate or Direct Parent (b)	Percent Voting Stock Owned (c)
1	BP p.l.c. (United Kingdom)	BP Pipelines (North America)	100.00
2		Inc. (Maine)	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report 2010/Q4
BP Oil Pipeline Company			
FOOTNOTE DATA			

Schedule Page: 102 Line No.: 1 Column: a

The following are the intermediary companies in the chain of ownership between BP p.l.c. and BP Pipelines (North America) Inc:

- BP p.l.c. owns 100% of BP Holdings North America Limited.
- BP Holdings North America Limited owns 100% of BP America Inc.
- BP America Inc. owns 100% of BP Corporation North America Inc., The Standard Oil Company, and Atlantic Richfield Company.
- BP Corporation North America Inc. owns 100% of BP Company North America Inc.
- BP Company North America Inc. owns 68.68% of BP Pipelines (North America) Inc. with the remaining 31.32% owned by The Standard Oil Company.
- BP Pipelines (North America) Inc. owns 100% of BP Oil Pipeline Company.

<p align="center">Companies Controlled by Respondent</p> <p>1.) Report in column (a) the names and state of incorporation of all corporations, partnerships, and similar organizations controlled (see page iii for definition of control) directly by respondent at end of year.</p> <p>2.) If control is held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p>			
---	--	--	--

Line No.	Name of Company Controled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)
1	Inland Corporation	Pipeline	50.00
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Principal General Officers

1.) Give the title, name, and address of the principal general officers as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, Construction, Maintenance, Engineering, Commercial, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the company or of some department of it, also give their names and titles, and the location of their offices. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, briefly state the facts under Explanatory Remarks below.

Line No.	Title of General Officer (a)	Name of Person Holding Office at End of Year (b)	Office Address (c)
1	President	S. Pankhurst	Address #1
2	Vice President and CFO	B.D. Smith	Address #2
3	Vice Pres. & Gen. Tax Officer	J.A. Dietz	Address #2
4	Vice President	S.L. Bray	Address #2
5	Vice President	P.L. King	Address #2
6	Vice President	A.W. Wicks, Jr.	Address #1
7	Tax Officer	D.P. Shrallow	Address #2
8	Tax Officer	W.T. Mangan	Address #2
9	Secretary	B.H. Pennington	Address #2
10	Assistant Secretary	Mai P. Vu	Address #3
11	Assistant Secretary	D. Robertson	Address #2
12	Assistant Secretary	B.L. Frain	Address #1
13	Assistant Treasurer	S.D. Funk	Address #4
14	Assistant Treasurer	P.L. Hanson	Address #4
15	Assistant Treasurer	L.G. Slenk	Address #4
16	Assistant Treasurer	D.A. Martin	Address #4
17	Assistant Treasurer	C.A. Jadowska	Address #4
18	Assistant Treasurer	A.S. Hill	Address #2
19	Treasurer	M.C. Mroz	Address #4
20	Assistant Treas. & Controller	T. Hernandez	Address #1
21			
22			
23	Address #1	Address #2	Address #3
24	150 W. Warrenville Road	501 Westlake Park Blvd.	550 Westlake Park Blvd.
25	Naperville, IL 60563	Houston, TX 77079	Houston, TX 77079
26			
27	Address #4		
28	30 S. Wacker Drive		
29	Chicago, IL 60606		
30			
31			
32			

Page 105

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

<p align="center">Important Changes During the Quarter/Year</p>
--

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number these in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1.) Changes and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. State if no consideration was given.

2.) Acquisition of ownership in other carrier operations by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, and reference to dates of Commission authorization and journal entries filed if applicable.

3.) Important extension or reduction of carrier pipeline operations: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.

4.) State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

5.) If the important changes during the year relating to the respondent company appearing in the respondent's annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 4 above, such notes may be attached to this page.

THIS PAGE INTENTIONALLY LEFT BLANK SEE PAGE 109

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report
BP Oil Pipeline Company			2010/Q4
Important Changes During the Quarter/Year (continued)			

1. None
2. None
3. None
4. On 07/30/2010, BP Oil Pipeline Company sold all of its shares of Mid-Valley Pipeline Company, 500 Class A shares & 4,320 Class B shares to Sun Pipe Line Company of Delaware LLC.

On 08/18/2010, BP Oil Pipeline Company sold all of its 6,769 shares in West Texas Gulf Pipeline Company to Sunoco Pipeline L.P.

Mid-Valley Pipeline Gain on Equity Sale	\$ 48,266,768
West Texas Gulf Gain on Equity Sale	\$ 21,715,411

5. Not Applicable

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Comparative Balance Sheet Statement (continued)

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

1.) For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

2.) On line 30, include depreciation applicable to investment in system property.

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

Line No.	Item (a)	Reference Page No. for Annual (b)	Current Year End of Quarter/Year Balance (in dollars) (c)	Prior Year End Balance 12/31 (in dollars) (d)
29	(Less) Accrued Depreciation-Carrier Property (31)	216 & 217	30,305,293	29,922,792
30	(Less) Accrued Amortization-Carrier Property (32)		18,723	7,543
31	Net Carrier Property (Line 28 less 29 and 30)		15,467,166	16,997,129
32	Operating Oil Supply (33)			
33	Noncarrier Property (34)	220	4,866	4,866
34	(Less) Accrued Depreciation-Noncarrier Property		1,568	1,406
35	Net Noncarrier Property (Line 33 less 34)		3,298	3,460
36	TOTAL Tangible Property (Total of lines 31, 32, and 35)		15,470,464	17,000,589
	OTHER ASSETS AND DEFERRED CHARGES			
37	Organization Costs and Other Intangibles (40)			
38	(Less) Accrued Amortization of Intangibles (41)			
39	Reserved			
40	Miscellaneous Other Assets (43)			
41	Other Deferred Charges (44)	221	(588,716)	(578,177)
42	Accumulated Deferred Income Tax Assets (45)	230-231		
43	Derivative Instrument Assets (46)			
44	Derivative Instrument Assets - Hedges (47)			
45	TOTAL Other Assets and Deferred Charges (37 thru 44)		(588,716)	(578,177)

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Comparative Balance Sheet Statement (continued)

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

1.) For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

2.) On line 30, include depreciation applicable to investment in system property.

For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the U.S. of A. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.

Line No.	Item (a)	Reference Page No. for Annual (b)	Current Year End of Quarter/Year Balance (in dollars) (c)	Prior Year End Balance 12/31 (in dollars) (d)
46	TOTAL Assets (Total of lines 14, 27, 36 and 45)		701,664,422	644,923,359
	CURRENT LIABILITIES			
47	Notes Payable (50)			
48	Payables to Affiliated Companies (51)	225		
49	Accounts Payable (52)		232,856	564,247
50	Salaries and Wages Payable (53)		896,451	889,544
51	Interest Payable (54)			
52	Dividends Payable (55)			
53	Taxes Payable (56)		569,562	(711,882)
54	Long-Term Debt - Payable Within One Year (57)	226-227		
55	Other Current Liabilities (58)		624,084	714,568
56	Deferred Income Tax Liabilities (59)	230-231		
57	TOTAL Current Liabilities (Total of lines 47 thru 56)		2,322,953	1,456,477
	NONCURRENT LIABILITIES			
58	Long-Term Debt - Payable After One Year (60)	226-227		
59	Unamortized Premium on Long-Term Debt (61)			
60	(Less) Unamortized Discount on Long-Term Debt-Dr. (62)			
61	Other Noncurrent Liabilities (63)		773,101	3,655,730
62	Accumulated Deferred Income Tax Liabilities (64)	230-231	4,158,023	3,373,785
63	Derivative Instrument Liabilities (65)			
64	Derivative Instrument Liabilities - Hedges (66)			
65	Asset Retirement Obligations (67)			
66	TOTAL Noncurrent Liabilities (Total of lines 58 thru 65)		4,931,124	7,029,515
67	TOTAL Liabilities (Total of lines 57 and 66)		7,254,077	8,485,992
	STOCKHOLDERS' EQUITY			
68	Capital Stock (70)	251	16,000	16,000
69	Premiums on Capital Stock (71)			
70	Capital Stock Subscriptions (72)			
71	Additional Paid-In Capital (73)	254	129,364,840	129,364,840
72	Appropriated Retained Income (74)	118		
73	Unappropriated Retained Income (75)	119	565,029,505	507,056,527
74	(Less) Treasury Stock (76)			
75	Accumulated Other Comprehensive Income (77)	116		
76	TOTAL Stockholders' Equity (Total of lines 68 thru 75)		694,410,345	636,437,367
77	TOTAL Liabilities and Stockholders' Equity (Total of lines 67 and 76)		701,664,422	644,923,359

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
Income Statement							
1. Enter in column (c) the year to date operations for the period, and enter in column (d) the year to date operations for the same period of the prior year.							
2. Enter in column (e) the operations for the reporting quarter and enter in column (f) the operations for the same three month period for the prior year. Do not report Annual data in columns (e) and (f)							
Line No.	Item (a)	Reference Page No. in Annual Report (b)	Total current year to date Balance for Quarter/Year (c)	Total prior year to date Balance for Quarter/Year (d)	Current 3 months ended Quarterly only no 4th Quarter (e)	Prior 3 months ended Quarterly only no 4th Quarter (f)	
	ORDINARY ITEMS - Carrier Operating Income						
1	Operating Revenues (600)	301	18,099,303	12,542,025			
2	(Less) Operating Expenses (610)	302-303	4,863,091	7,409,589			
3	Net Carrier Operating Income		13,236,212	5,132,436			
	Other Income and Deductions						
4	Income (Net) from Noncarrier Property (620)	335	15,890,217	15,943,490			
5	Interest and Dividend Income (From Investment under Cost Only) (630)	336	171,419	507,030			
6	Miscellaneous Income (640)	337	69,991,057				
7	Unusual or Infrequent Items--Credits (645)						
8	(Less) Interest Expense (650)		10,000	8,010			
9	(Less) Miscellaneous Income Charges (660)	337	10,046				
10	(Less) Unusual or Infrequent Items--Debit (665)						
11	Dividend Income (From Investments under Equity Only)						
12	Undistributed Earnings (Losses)	205					
13	Equity in Earnings (Losses) of Affiliated Companies (Total lines 11 and 12)						
14	TOTAL Other Income and Deductions (Total lines 4 thru 10 and 13)		86,032,647	16,442,510			
15	Ordinary Income before Federal Income Taxes (Line 3 +/- 14)		99,268,859	21,574,946			
16	(Less) Income Taxes on Income from Continuing Operations (670)		40,511,643	9,683,662			
17	(Less) Provision for Deferred Taxes (671)	230-231	784,238	31,902			
18	Income (Loss) from Continuing Operations (Total lines 15 thru 17)		57,972,978	11,859,382			
	Discontinued Operations						
19	Income (Loss) from Operations of Discontinued Segments (675)*						
20	Gain (Loss) on Disposal of Discontinued Segments (676)*						
21	TOTAL Income (Loss) from Discontinued Operations (Lines 19 and 20)						
22	Income (Loss) before Extraordinary Items (Total lines 18 and 21)		57,972,978	11,859,382			
	EXTRAORDINARY ITEMS AND ACCOUNT CHANGES						
23	Extraordinary Items -- Net -- (Debit) Credit (680)	337					
24	Income Taxes on Extraordinary Items -- Debit (Credit) (695)	337					
25	Provision for Deferred Taxes -- Extraordinary Items (696)	230-231					
26	TOTAL Extraordinary Items (Total lines 23 thru 25)						
27	Cumulative Effect of Changes in Accounting Principles (697)*						
28	TOTAL Extraordinary Items and Accounting Changes -- (Debit) Credit (Line 26 + 27)						
29	Net Income (Loss) (Total lines 22 and 28)		57,972,978	11,859,382			
	* Less applicable income taxes as reported on page 122						

Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

--	--	--	--	--	--

Page 118

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Statement of Cash Flows

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided on Page 122 Notes to the Financial Statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122 Notes to the Financial Statements the amounts of interest paid (net of amount capitalized) and income taxes paid.

Line No.	Description (See Instructions No. 5 for Explanation of Codes) (a)	Current Quarter/Year Amount (b)	Previous Quarter/Year Amount (c)
1	Cash Flow from Operating Activities:		
2	Net Income	57,972,978	11,859,382
3	Noncash Charges (Credits) to Income:		
4	Depreciation	382,663	793,861
5	Amortization	11,180	1,099
6			
7			
8	Deferred Income Taxes	784,238	31,904
9			
10	Net (Increase) Decrease in Receivables	(69,586,138)	(10,234,731)
11	Net (Increase) Decrease in Inventory	10,897	2,788
12	Net Increase (Decrease) in Payables and Accrued Expenses	(414,968)	(295,424)
13			
14	Other:		
15	Net (Increase) Decrease in Other Current Assets	56,273	15,546
16	Net (Increase) Decrease in Other Assets & Deferred Charges	10,539	972,063
17	Net Increase (Decrease) in Other Current Liabilities	(2,882,629)	(378,270)
18	Net Increase (Decrease) in Taxes Payable	1,281,444	(1,406,719)
19			
20			
21	Net Cash Provided by (Used in) Operating Activities		
22	(Total of lines 2 thru 20)	(12,373,523)	1,361,499
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Carrier Property:	(70,286)	(797,969)
27	Gross Additions to Noncarrier Property		15,426
28	Other:		
29	Retirements of Carrier Property	1,206,568	450,708
30			
31			
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	1,136,282	(331,835)
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies	(4,131,130)	(1,029,664)
40	Contributors and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies	15,368,371	
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Statement of Cash Flows (continued)

(4) Investing Activities: Include at Other net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on Page 122 Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

(5) Under "Other" specify significant amounts and group others.

(6) Enter on Page 122 clarifications and explanations.

Line No.	Description (See Instructions No. 5 for Explanation of Codes) (a)	Current Quarter/Year Amount (b)	Previous Quarter/Year Amount (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net Increase (Decrease) in Payables and Accrued Expenses		
52	Other:		
53			
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of Lines 34 thru 55)	12,373,523	(1,361,499)
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Capital Stock		
63	Other:		
64	Transfer in of Retained Earnings		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)		
71			
72	Payment for Retirement of:		
73	Long-term Debt (b)		
74	Capital Stock		
75	Other:		
76			
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Capital Stock		
81	Other:		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)		
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of Lines 22, 57, and 83)		
87			
88	Cash and Cash Equivalents at Beginning of Year		
89			
90	Cash and Cash Equivalents at End of Year		

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Notes to Financial Statements

Quarterly Notes

(1) Respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.

(2) Disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.

(3) Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

Annual Notes

(1) Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account therefor. Classify the notes according to each basic statement, providing a subheading for each statement, except where a note is applicable to more than one statement.

(2) Furnish details as to any significant commitments or contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessments of additional income taxes of a material amount, or of a claim for refund of income taxes of a material amount initiated by the respondent. State whether such commitments or contingencies will have a material adverse effect upon the financial position or results of operations of the respondent.

(3) Furnish details on the accounting for the respondent's pensions and postretirement benefits and explain any changes in the method of accounting for them. Include in the details a concise breakdown of the effects of the various components on income for the year, funding for the plans and accumulated obligations at year end.

(4) Provide an explanation of any significant changes in operations during the year. Give the financial statement effects of acquiring oil pipelines by purchase or merger or by participating in joint ventures or similar activities.

(5) Furnish details on the respondent's accounting for income taxes and provide an explanation of any changes in the methods of accounting for income taxes and give the financial statement effects resulting from these changes.

(6) Provide an explanation of any significant rate or other regulatory matters involving the respondent during the year and give the effects, if any, on the respondent's financial statements.

THIS PAGE INTENTIONALLY LEFT BLANK SEE PAGE 123

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report
BP Oil Pipeline Company			2010/Q4
Notes to Financial Statements (continued)			

1. On 07/30/2010, BP Oil Pipeline Company sold all of its shares of Mid-Valley Pipeline Company, 500 Class A shares & 4,320 Class B shares to Sun Pipe Line Company of Delaware LLC.

On 08/18/2010, BP Oil Pipeline Company sold all of its 6,769 shares in West Texas Gulf Pipeline Company to Sunoco Pipeline L.P.

Mid-Valley Pipeline Gain on Equity Sale	\$ 48,266,768
West Texas Gulf Gain on Equity Sale	\$ 21,715,411

2. None

3. None

4. None

5. None

6. None

Receivables from Affiliated Companies

1.) Give particulars (details) of the various affiliated company debtors and the character of the transactions involved in the current asset Account No. 13, Receivables from Affiliated Companies.

2.) In column (a), list every item amounting to \$500,000 or more. For debtors whose balances were less than \$500,000, a single entry may be made under a caption "Minor accounts, less than \$500,000."

Line No.	Name of Debtor (a)	Description of Assets or of Transaction (b)	Balance at End of Year (in dollars) (c)
1	BP Company North America, Inc.	Tariff Charges and/or Current Invoices	17,216,690
2	BP Products North America Inc.	Tariff Charges and/or Current Invoices	1,184,768
3	North America Funding Company	Tariff Charges and/or Current Invoices	673,866,165
4	BP Oil Marketing Company	Tariff Charges and/or Current Invoices	(10,227,569)
5	BP Pipelines (NA) Inc.	Tariff Charges and/or Current Invoices	(2,131,180)
6	Inland Corporation	Invoices for Contracted Services	757,377
7	Minor Accounts	Each Less Than \$500,000	(40,007)
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49		Total	680,626,244

GENERAL INSTRUCTIONS CONCERNING SCHEDULES 202 THRU 205

1.) In Schedules 202 thru 205, give particulars (details) of stocks, bonds, notes, advances, and miscellaneous securities of affiliated and nonaffiliated companies held by respondent at end of year specifically as investments; investments made or disposed of during the year; and dividends and interest credited to income. Exclude securities issued or assumed by respondent.

2.) Classify the investments in the following order by accounts. Show a total for each group.

- (A) Stocks
- (B) Bonds (Including U.S. Government Bonds)
- (C) Other Secured Obligations
- (D) Unsecured Notes
- (E) Investment Advances

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Investments in Affiliated Companies

1.) Give particulars (details) of investments included in Account Nos. 20, Investments in Affiliated Companies and 22, Sinking and Other Funds.

2.) Refer to the General Instructions on page 201. Be sure to follow the classification of Investments. Give totals for each class and for each subclass, and a grand total for each account.

3.) Indicate in footnotes the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars (details) of such obligations.

4.) Enter in column (c) date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (c) may be reported as "Serially 19 to 19 ". In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary due to limited space.

Line No.	Account No. (a)	Class No. (From 201) (b)	Name of Issuing Comapny and Description of Security Held, Also Lien Reference, If Any (c)	Extent of Control (In percent) (d)
1	20	B	Inland Corporation	46.80
2	20	B	West Texas Gulf	16.51
3	20	B	Mid-Valley Pipeline	35.74
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Investments in Affiliated Companies (continued)

5.) If any of the companies included in this schedule are controlled by respondent, give the percent of control in column (d). In case any company listed is controlled other than through actual ownership of securities, give particulars (details) in a footnote. In cases of joint control, give in a footnote names of other parties and particulars (details) of control.

6.) If any advances are pledged, give particulars (details) in a footnote.

7.) Give particulars (details) of investments made, disposed of, or written down during the year in columns (f), (g) and (h). If the cost of any investment made during the year differs from the book value reported in column (f), explain the matter in a footnote. "Cost" means the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote.

8.) Do not include in this schedule issued securities or assumed by respondent.

Line No.	Total Book Value of Investments At End of Year (in dollars) (e)	Book Value of Investments of During Year (in dollars) (f)	INVST. DISP. WRITTEN Book Value (g)	INVST. DISP. WRITTEN Selling Price (h)	DIVIDENDS OR INTEREST Rate (in percent) (i)	DIVIDENDS OR INTEREST Amount Credited to Income (in dollars)
1	5,880,685	1,188,030				5,581,085
2		813,422	5,467,373			2,379,879
3		2,129,678	9,900,998			7,953,025
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
Invest in Com Stocks of Affiliated Co / Co Controlled Directly by Resp other than through Title to Securities					
1.) Report below the particulars (details) of all investments in common stocks included in Account No. 20, Investments in Affiliated Companies, which qualify for the equity method under instruction 2-2 in the U.S. of A.					
2.) Enter in column (c) the amount necessary to retroactively adjust those investments qualifying for the equity method of accounting in accordance with instruction 2-2 (c) (11) of the U.S. of A.					
Line No.	Name of Issuing Company and Description of Security Held (a)				Balance at Beginning of Year (in dollars) (b)
	Carriers (List specifics for each company)				0
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13	TOTAL				0
14	Noncarriers (Show totals only for each column)				0
15	TOTAL				0
COMPANIES CONTROLLED DIRECTLY BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES					
Line No.	Name of Company Controlled (a)				Sole or Joint (b)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Invest in Com Stocks of Affiliated Co / Co Controlled Directly by Resp other than through Title to Securities

3.) Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.
4.) Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition. See instruction 2-2 (c) (4) of the U.S. of A.
5.) The cumulative total of column (g) must agree with column (c), line 19, Schedule 110.

Line No.	Adjustment for Investments Qualifying for Equity Method (in dollars) (c)	Equity in Undistributed Earnings (Losses during year in dollars) (d)	Amortization During Year (in dollars) (e)	Adjustment for Investments Disposed of or Written Down During Year (in dollars) (f)	Balance at End of Year (in dollars) (g)
	0	0	0	0	0
1	0	0	0	0	0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9	0	0	0	0	0
10	0	0	0	0	0
11	0	0	0	0	0
12	0	0	0	0	0
13	0	0	0	0	0
14	0	0	0	0	0
15	0	0	0	0	0

COMPANIES CONTROLLED DIRECTLY BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES (Continued)

Line No.	DESCRIP. OF CONTROL Other Parties, if Any, to Joint Agreement for Control (c)	DESC OF CONTROL How Established (d)	DESC OF CONTROL Extent of Control (In percent) (e)	Remarks (f)
1			0.00	
2			0.00	
3			0.00	
4			0.00	
5			0.00	
6			0.00	
7			0.00	
8			0.00	
9			0.00	
10			0.00	
11			0.00	
12			0.00	
13			0.00	
14			0.00	
15			0.00	
16			0.00	
17			0.00	
18			0.00	
19			0.00	
20			0.00	
21			0.00	
22			0.00	
23			0.00	
24			0.00	

INSTRUCTIONS FOR SCHEDULES 212-213

<p>1.) Give an analysis of changes during the year in Account No. 30, <i>Carrier Property</i>, by carrier property accounts, excluding investments in undivided joint interest property reported on pages 214 and 215. The total carrier property reported on page 213 (column i, line 44) and the total undivided joint interest property reported on all pages 215 (column i, line 44) should represent all carrier property owned by the reporting entity at year end.</p>	<p>or sale if it exceeded \$250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.</p>
<p>2.) Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, <i>Construction Work in Progress</i>. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number, so that the calculation in column (f) works properly.</p>	<p>4.) Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.</p>
<p>3.) If pipeline operating property was acquired from or sold to some other company during the year, footnote the acquisition</p>	<p>5.) Explain fully each adjustment, clearance, or transfer in excess of \$500,000 in a footnote. Explain transfers to or from Account No. 34, <i>Noncarrier Property</i>, in Schedule 219.</p>
	<p>6.) Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.</p>

INSTRUCTIONS FOR SCHEDULES 214-215

<p>1.) Give an analysis of changes during the year in Account No. 30, <i>Carrier Property</i>, by carrier property accounts, for investments in undivided joint interest property. The respondent will only report its portion of the carrier property of any undivided joint interest pipeline in which it has an interest. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 214-215 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 214-215 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 214, 215; 214a, 215a; 214b, 215b; etc...).</p>	<p>company during the year, footnote the acquisition or sale if it exceeded \$250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.</p>
<p>2.) Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, <i>Construction Work in Progress</i>. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number so that the calculation in column (f) works properly.</p>	<p>4.) Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.</p>
<p>3.) If pipeline operating property was acquired from or sold to some other</p>	<p>5.) Explain fully each adjustment, clearance, or transfer in excess of \$500,000 in a footnote. Explain transfers to or from Account No. 34, <i>Noncarrier Property</i>, in Schedule 219.</p>
	<p>6.) Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.</p>

INSTRUCTIONS FOR SCHEDULES 216-217

<p>1.) On schedule 216, give an analysis of changes during the year in Account No. 31, <i>Accrued Depreciation - Carrier Property</i>, by carrier property accounts, excluding depreciation on undivided joint interest property reported on page 217.</p> <p>On schedule 217, give an analysis of changes during the year in Account No. 31, <i>Accrued Depreciation - Carrier Property</i>, by carrier property accounts for property owned as part of an undivided joint interest pipeline. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 217 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 217 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 217, 217a, 217b, etc...).</p>	<p>2.) In column (c), enter debits by carrier property account to Account No. 540, <i>Depreciation and Amortization</i>, and 541, <i>Depreciation Expense for Asset Retirement Costs</i>, during the year.</p>
	<p>3.) In column (d), enter all debits to Account No. 31, <i>Accrued Depreciation - Carrier Property</i>, during the year resulting from the retirement of carrier property.</p>
	<p>4.) In column (e), enter the net of any other debits and credits made to Account No. 31, <i>Accrued Depreciation - Carrier Property</i>, during the year.</p>
	<p>5.) If composite annual depreciation rates are prescribed, enter those in effect at the end of the year in column (g). If component rates are prescribed, the composite rates entered in column (g) should be computed from the charges developed for December by using the prescribed component rates. Whether component or composite rates are prescribed, the entries on lines 16, 32, 39, and 40 of column (g) should be computed from December depreciation charges.</p>

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
Carrier Property					
Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	PROP CHNGS DUR YR Expenditures for New Construction, Additions, and Improvements	PROP CHNGS DUR YR Expenditures for Existing Property Purchased or Otherwise Acquired (d)	
	GATHERING LINES				
1	Land (101)				
2	Right of Way (102)				
3	Line Pipe (103)				
4	Line Pipe Fittings (104)				
5	Pipeline Construction (105)				
6	Buildings (106)				
7	Boilers (107)				
8	Pumping Equipments (108)				
9	Machine Tools and Machinery (109)				
10	Other Station Equipment (110)				
11	Oil Tanks (111)				
12	Delivery Facilities (112)				
13	Communication systems (113)				
14	Office Furniture and Equipment (114)				
15	Vehicles and Other Work Equipment (115)				
16	Other Property (116)				
17	Asset Retirement Costs for Gathering Lines (117)				
18	TOTAL (Lines 1 thru 17)				
	TRUNK LINES				
19	Land (151)	144,479			
20	Right of Way (152)	75,164			
21	Line Pipe (153)	2,083,696			
22	Line Pipe Fittings (154)	667,793			
23	Pipeline Construction (155)	3,597,472			
24	Buildings (156)	776,127			
25	Boilers (157)				
26	Pumping Equipment (158)	558,224			
27	Machine Tools and Machinery (159)	3,869			
28	Other Station Equipment (160)	2,236,513			
29	Oil Tanks (161)	1,966,136			
30	Delivery Facilities (162)	22,766			
31	Communication Systems (163)	87,334			
32	Office Furniture and Equipment (164)	343			
33	Vehicles and Other Work Equipment (165)	873			
34	Other Property (166)	64,391			
35	Asset Retirement Costs for Trunk Lines (167)				
36	TOTAL (Lines 19 thru 35)	12,285,180			
	GENERAL				
37	Land (171)				
38	Buildings (176)				
39	Machine Tools and Machinery (179)				
40	Communication Systems (183)				
41	Office Furniture and Equipment (184)				
42	Vehicles and Other Work Equipment (185)				
43	Other Property (186)				
44	Asset Retirement Costs for General Property (186.1)				
45	Construction Work in Progress (187)	30,983	(30,983)		
46	TOTAL (Lines 37 thru 45)	30,983	(30,983)		
47	GRAND TOTAL (Lines 18, 36, and 46)	12,316,163	(30,983)		

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
Carrier Property (continued)					
Line No.	PROP CHNGS DUR YR Property Sold, Abandoned, or Otherwise Retired During the Year (e)	PROP CHNGS DUR YR Net (c + d - e) (f)	Other Adjustments, Transfers and Clearances (in dollars) (g)	Increase or Decrease During the Year (f+/-g) (in dollars) (h)	Balance at End of Year (b +/- h) (in dollars) (i)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					144,479
20					75,164
21					2,083,696
22					667,793
23	75,264	(75,264)	(315,656)	(390,920)	3,206,552
24					776,127
25					
26	33,121	(33,121)		(33,121)	525,103
27					3,869
28	4,640	(4,640)		(4,640)	2,231,873
29					1,966,136
30					22,766
31					87,334
32					343
33	873	(873)		(873)	
34					64,391
35					
36	113,898	(113,898)	(315,656)	(429,554)	11,855,626
37					
38					
39					
40					
41					
42					
43					
44					
45		(30,983)		(30,983)	
46		(30,983)		(30,983)	
47	113,898	(144,881)	(315,656)	(460,537)	11,855,626

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
Undivided Joint Interest Property					
Name of Undivided Joint Interest Pipeline:		Capline Pipeline System			
Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	Property Change During Year (in dollars) Expenditures for New Construction, Additions, and Improvements (c)	Property Change During Year (in dollars) Expenditures for Existing Property Purchased or Otherwise Acquired (d)	
	GATHERING LINES				
1	Land (101)				
2	Right of Way (102)				
3	Line Pipe (103)				
4	Line Pipe Fittings (104)				
5	Pipeline Construction (105)				
6	Buildings (106)				
7	Boilers (107)				
8	Pumping Equipment (108)				
9	Machine Tools and Machinery (109)				
10	Other Station Equipment (110)				
11	Oil Tanks (111)				
12	Delivery Facilities (112)				
13	Communication Systems (113)				
14	Office Furniture and Equipment (114)				
15	Vehicles and Other Work Equipment (115)				
16	Other Property (116)				
17	Asset Retirement Costs for Gathering Lines (117)				
18	TOTAL (Lines 1 thru 17)				
	TRUNK LINES				
19	Land (151)	316,852			
20	Right of Way (152)	333,451			
21	Line Pipe (153)	7,763,580	26,173		
22	Line Pipe Fittings (154)	2,731,234	28,889		
23	Pipeline Construction (155)	9,932,071	389,708		
24	Buildings (156)	875,813	31,146		
25	Boilers (157)				
26	Pumping Equipment (158)	1,944,684	13,157		
27	Machine Tools and Machinery (159)				
28	Other Station Equipment (160)	2,727,619	212,762		
29	Oil Tanks (161)	4,518,916	52,002		
30	Delivery Facilities (162)	1,685,003			
31	Communication Systems (163)	503,071			
32	Office Furniture and Equipment (164)	72,330			
33	Vehicles and Other Work Equipment (165)	218,958	678		
34	Other Property (166)	281,272			
35	Asset Retirement Costs for Trunk Lines (167)				
36	TOTALS Lines 19 thru 35)	33,904,854	754,515		
	GENERAL				
37	Land (171)				
38	Buildings (176)				
39	Machine Tools and Machinery (179)				
40	Communication Systems (183)				
41	Office Furniture and Equipment (184)				
42	Vehicles and Other Work Equipment (185)				
43	Other Property (186)				
44	Asset Retirement Costs for General Property (186.1)				
45	Construction Work in Progress (187)	706,447	(653,246)		
46	TOTAL (Lines 37 thru 45)	706,447	(653,246)		
47	GRAND TOTAL (Lines 18, 36, and 46)	34,611,301	101,269		

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
Undivided Joint Interest Property					
Line No.	Property Change During Year (in dollars) Property Sold, Abandoned, or Otherwise Retired During the Year (e)	Net (c+d-e) (f)	Other Adjustments, Transfers, and Clearances (in dollars) (g)	Increase or Decrease During the Year (f + g) (in dollars) (h)	Balance at End of Year (b+h) (in dollars) (i)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	6,757	(6,757)		(6,757)	310,095
20	2,623	(2,623)		(2,623)	330,828
21	211	25,962	1,052,576	1,078,538	8,842,118
22	(26,610)	55,499	(811,591)	(756,092)	1,975,142
23	(36,050)	425,758	(1,216,261)	(790,503)	9,141,568
24	(920)	32,066	152,264	184,330	1,060,143
25					
26	(23,423)	36,580	(66,167)	(29,587)	1,915,097
27					
28	(13,606)	226,368	1,785,727	2,012,095	4,739,714
29	94,770	(42,768)	(34,099)	(76,867)	4,442,049
30	398,841	(398,841)	(664,283)	(1,063,124)	621,879
31	231,509	(231,509)	(79,985)	(311,494)	191,577
32	40,923	(40,923)	(21,564)	(62,487)	9,843
33	98,835	(98,157)	(4,181)	(102,338)	116,620
34	3,154	(3,154)	(92,436)	(95,590)	185,682
35					
36	777,014	(22,499)		(22,499)	33,882,355
37					
38					
39					
40					
41					
42					
43					
44					
45		(653,246)		(653,246)	53,201
46		(653,246)		(653,246)	53,201
47	777,014	(675,745)		(675,745)	33,935,556

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of <u>2010/Q4</u>	
Accrued Depreciation - Carrier prop (Exclusive of Depreciation on Undiv. Joint Int. Prop. reported in schedule 217)							
Give particulars (details) of the credits and debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year.							
Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	Debits to Account No. 540 and 541 of U.S. of A. (in dollars) (c)	Net Debit From Retirement of Carrier Property (in dollars) (d)	Other Debits and Credits Net (in dollars) (e)	Balance at End of Year (b + c + d + e) (in dollars) (f)	Annual Composite/Component Rates (in percent) (g)
	GATHERING LINES						
1	Right of Way (102)						
2	Line Pipe (103)						
3	Line Pipe Fittings (104)						
4	Pipeline Construction (105)						
5	Buildings (106)						
6	Boilers (107)						
7	Pumping Equipment (108)						
8	Machine Tools and Machinery (109)						
9	Other Station Equipment (110)						
10	Oil Tanks (111)						
11	Delivery Facilities (112)						
12	Communication Systems (113)						
13	Office Furniture and Equipment (114)						
14	Vehicles and Other Work Equipment (115)						
15	Other Property (116)						
16	Asset Retirement Costs for Gathering Lines (117)						
17	TOTAL (lines 1 thru 16)						
	TRUNK LINES						
18	Right of Way (152)	75,164				75,164	2.21
19	Line Pipe (153)	2,080,277	448			2,080,725	2.09
20	Line Pipe Fittings (154)	489,509	19,799			509,308	2.98
21	Pipeline Construction (155)	2,812,117	89,008	(75,264)	(3,656)	2,822,205	2.78
22	Buildings (156)	600,652	25,554			626,206	3.38
23	Boilers (157)						
24	Pumping Equipment (158)	269,192	13,914	(33,121)		249,985	2.53
25	Machine Tools and Machinery (159)	3,264	320			3,584	8.25
26	Other Station Equipment (160)	1,584,225	93,885	(4,640)		1,673,470	4.20
27	Oil Tanks (161)	1,416,122	62,327			1,478,449	3.17
28	Delivery Facilities (162)	(277,121)	797			(276,324)	3.50
29	Communication Systems (163)	(38,975)	359			(38,616)	7.44
30	Office Furniture and Equipment (164)	343				343	9.86
31	Vehicles and Other Work Equipment (165)	873		(873)			10.49
32	Other Property (166)	17,527	3,079			20,606	4.88
33	Asset Retirement Costs for Trunk Lines (167)						
34	TOTAL (Lines 18 thru 33)	9,033,169	309,490	(113,898)	(3,656)	9,225,105	2.61
	GENERAL						
35	Buildings (176)						
36	Machine Tools and Machinery (179)						
37	Communication Systems (183)						
38	Office Furniture and Equipment (184)						
39	Vehicles and Other Work Equipment (185)						
40	Other Property (186)						
41	Asset Retirement Costs for General Property (186.1)						
42	TOTAL (lines 35 thru 41)						
43	GRAND TOTAL (Lines 17, 34, 42)	9,033,169	309,490	(113,898)	(3,656)	9,225,105	2.61

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
Accrued Depreciation - Undivided Joint Interest Property							
Give particulars (details) of the credits and debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year.							
Name of Undivided Joint Interest Pipeline: Capline Pipeline System							
Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	Debits to Account No. 540 and 541 (in dollars) (c)	Net Debit From Retirement of System Property (in dollars) (d)	Other Debits and Credits - Net (in dollars) (e)	Balance at End of Year (b + c+ d + e) (in dollars) (f)	Annual Composit/ Component Rates (in percent) (g)
	GATHERING LINES						
1	Right of Way (102)						
2	Line Pipe (103)						
3	Line Pipe Fittings (104)						
4	Pipeline Construction (105)						
5	Buildings (106)						
6	Boilers (107)						
7	Pumping Equipment (108)						
8	Machine Tools and Machinery (109)						
9	Other Station Equipment (110)						
10	Oil Tanks (111)						
11	Delivery Facilities (112)						
12	Communication Systems (113)						
13	Office Furniture and Equipment (114)						
14	Vehicles and Other Work Equipment (115)						
15	Other Property (116)						
16	Asset Retirement Costs for Gatherling Lines (117)						
17	TOTAL (Lines 1 thru 16)						
	TRUNK LINES						
18	Right of Way (152)	201,068	8,138	(2,623)		206,583	2.46
19	Line Pipe (153)	4,658,618	213,981	(211)	685,142	5,557,530	2.42
20	Line Pipe Fittings (155)	2,124,812	78,426	26,610	(630,751)	1,599,097	4.03
21	Pipeline Construction (155)	6,075,927	240,223	36,050	(714,560)	5,637,640	2.64
22	Buildings (156)	593,489	31,863	920	81,884	708,156	3.01
23	Boilers (157)						
24	Pumping Equipment (158)	685,603	34,069	23,423	(23,185)	719,910	1.78
25	Machine Tools and Machinery (159)						
26	Other Station Equipment (160)	1,874,401	192,808	13,606	1,278,716	3,359,531	4.08
27	Oil Tanks (161)	2,679,721	126,371	(94,770)	(44,784)	2,666,538	2.81
28	Delivery Facilites (162)	1,066,992	22,128	(398,841)	(439,248)	251,031	2.77
29	Communication Systems (163)	489,201	7,281	(231,509)	(76,054)	188,919	5.35
30	Office Furniture and Equipment (164)	71,356	436	(40,923)	(21,121)	9,748	8.08
31	Vehicles and Other Work Equipment (165)	217,962	7,882	(98,835)	(16,774)	110,235	8.32
32	Other Property (166)	150,473	6,943	(3,154)	(88,992)	65,270	4.51
33	Asset Retirement Costs for Trunk Lines (167)						
34	TOTAL (Lines 18 thru 33)	20,889,623	970,549	(770,257)	(9,727)	21,080,188	2.73
	GENERAL						
35	Buildings (176)						
36	Machine Tools and Machinery (179)						
37	Communication Systems (183)						
38	Office Furniture and Equipment (184)						
39	Vehicles and Other Work Equipment (185)						
40	Other Property (186)						
41	Asset Retirement Costs for General Property (186.1)						
42	TOTAL (Lines 35 thru 41)						
43	GRAND TOTAL (Lines 17, 34, 42)	20,889,623	970,549	(770,257)	(9,727)	21,080,188	2.73

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Amortization Base and Reserve

- 1.) Enter in columns (b) thru (e) the cost of pipeline property used as the base in computing amortization charges included in Account 540, Depreciation and Amortization, and Account 541, Depreciation Expense for Asset Retirement Costs, of the accounting company.
- 2.) Enter in columns (f) thru (i) the balances at the beginning and end of the year and the total credits and debits during the year in Account No. 32, Accrued Amortization -Carrier Property.
- 3.) The information requested for columns (b) thru (i) may be shown by projects or for totals only.
- 4.) If reporting by project, briefly describe in a footnote each project amounting to \$100,000 or more. Reference the kind of property reported; do not

Line No.	Items (a)	BASE 540 and 541 Balance at Beginning of Year (in dollars) (b)	BASE 540 and 541 Debits During Year (in dollars) (c)	BASE 540 and 541 Credits During Year (in dollars) (d)	BASE 540 and 541 Balance at End of Year (in dollars) (e)
1	Amortization	24,367	7,802		32,169
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total	24,367	7,802		32,169

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

include location. Items less than \$100,000 may be combined in a single entry titled Minor Items, Each Less Than \$100,000

5.) If the amounts in column (g) do not correspond to the amounts actually charged to Account No. 540 and/or 541, explain such differences in a footnote.

6.) Explain in a footnote adjustments included in column (h) that affect operating expenses.

Line No.	RESERVE Balance at Beginning of Year (in dollars) (f)	RESERVE Credits During Year (in dollars) (g)	RESERVE Debits During Year (in dollars) (h)	RESERVE Balance at End of Year (in dollars) (i)
1	7,543	11,180		18,723
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	7,543	11,180		18,723

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Noncarrier Property

1.) Give particulars (details) of all investments of the respondent in physical property includable in Account No. 34, Noncarrier property, in the USofA. In column (a), when describing the property, give the location and other identification with a reasonable amount of detail.

2.) Report each item in excess of \$1,000,000. Items less than \$1,000,000 may be combined in a single entry titled "Minor items, less than \$1,000,000."

3.) If any noncarrier property was disposed of during the year, or by reclassification was transferred to or from the carrier property accounts, give particulars (details) in a footnote.

4.) Summarize the revenues and expenses of operated noncarrier properties on schedule 335.

Line No.	Name and Description of Physical property Held at End of Year as an Investment (a)	Date Included in Account No. 34 (b)	Book Cost at End of Year (in dollars) (c)	Remarks (d)
1	Minor items, each less than \$1,000,000	12/31/2003	4,866	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46		Total	4,866	

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
Other Deferred Charges				
Give an analysis of the balance in Account No. 44, Other Deferred Charges, at the end of the year, showing in detail each item or subaccount of \$500,000 or more. Items less than \$500,000 may be combined in a single entry designated Minor Items, Each Less Than \$500,000. In case the type of any item is not fully disclosed by the entries in the columns below, explain in a footnote.				
Line No.	Description and Type of Items: Names of Debtor (or Class of Debtors), If Any (a)			Amount at End of Year (in dollars) (b)
1	Minor items, each less than \$500,000			(588,716)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50	Total			(588,716)

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Payables to Affiliated Companies

1.) Give particulars (details) on the various affiliated company creditors and provide a description of the transactions involved in the current liability Account No. 51, Payable to Affiliated Companies.

2.) In column (a), list every item amounting to \$500,000 or more. For creditors whose balances were less than \$500,000, a single entry may be made under a caption "Minor accounts, less than \$500,000."

Line No.	Name of Creditor (a)	Description of Liability or of Transaction (b)	Balance at End of Year (in dollars) (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49		Total	

Long-Term Debt

- 1.) Give particulars (details) of the various unmatured bonds and other evidence of long-term debt of the respondent included in Account No. 57, Long-Term Debt Payable Within One Year and No. 60, Long-Term Debt Payable After One Year.
- 2.) In column (a) enter the name of each bond or other obligations as it is designated in the records of the respondent.
- 3.) In case obligations of the same designation mature serially or otherwise at various dates, enter in column (c) the latest date of maturity and explain the matter in a footnote.
- 4.) If respondent has had to obtain final authority for the amount of debt to be incurred, provide in a footnote the name of such officer or board and the date when assent was given.

Line No.	Name and Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	TOTAL PAR VALUE In Treasury (d)	TOTAL PAR VALUE Sinking, Other Funds (e)	TOTAL PAR VALUE Pledged as Collateral (f)
	MORTGAGE BONDS					
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTAL for Mortgage Bonds					
	COLLATERAL TRUST BONDS					
12						
13						
14						
15						
16						
17	TOTAL for Collateral Trust Bonds					
	INCOME BONDS					
18						
19						
20						
21	TOTAL for Income Bonds					
	MISCELLANEOUS OBLIGATIONS					
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL for Miscellaneous Obligations					
	NONNEGOTIABLE DEBT TO AFFILIATED CO.					
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL for Nonnegotiable Debt to Affil. Co.					
41	GRAND TOTAL (Lines 11, 17, 21, 30 and					

Long-Term Debt (continued)

5.) Refer to the definitions of "nominally issued," "actually issued," etc.

6.) If interest accrued during the year (as entered in columns (k) and (l)) does not aggregate the total accrual for the year on any security, explain the discrepancy in a footnote. Entries in these columns should include interest accrued on long-term debt reacquired or retired during the year, although no portion of the issue is actually outstanding at the end of the year.

7.) In determining the entries for column (m), do not treat any interest as paid unless the interest is actually paid to the respondent. Do not report deposits of cash with banks and other fiscal agents for the payment of interest coupons as payments of such interest until actually paid to coupon holders or others under such circumstances as to relieve the respondent from further liability.

Line No.	TOTAL PAR VALUE Payable within 1 Yr. (Acc. 57) (g)	TOTAL PAR VALUE Payable After 1 Yr. (acc. 60) (h)	INTR. PROV. Rate Per Annum (in percent) (i)	INTR. PROV. Dates Due (j)	Amount of Interest Accrued During Year Charged to Income (in dollars) (k)	Amount of Int. Charged to Construction or Other Investment Account (in dollars) (l)	Amount of Interest Paid During Year (in dollars) (m)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							

- 1.) Listed in column (a) are the current and noncurrent deferred income tax accounts.
- 2.) Report in column (b) under the current and noncurrent deferred tax holdings the beginning of year balance for each item that causes temporary differences between financial reporting and tax reporting bases of assets and liabilities. Such items should include, but not be limited to, accelerated depreciation and amortization, and tax deferrals of pensions and post retirement benefits. Other items which cause such a difference should be listed under Other, including State and other taxes deferred if computed separately. Minor items each less than \$100,000 may be combined in a single entry under Other.
- 3.) Report in column (c) for the current deferred tax category the net change in Account Nos. 19.5, Deferred Income Tax Assets and 59, Deferred Income Tax Liabilities and for the noncurrent accumulated deferred tax category the net change in Account Nos. 45, Accumulated Deferred Income Tax Assets and 64, Accumulated Deferred Income Tax Liabilities for the current year temporary differences.
- 4.) The total of net credits (debits) for the current year in column (c) should agree with the contra debits (credits) to Account No. 671, Provision for Deferred Taxes, and Account No. 696, Provision for Deferred Taxes-Extraordinary Items, for the current reporting year.
- 5.) Report in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carryforward or a loss carry-back. Explain the adjustments in the space at the end of this schedule.
- 6.) Report in column (e) for the current and noncurrent deferred tax categories the cumulative totals of columns (b), (c), and (d). The total of column (e) for the current deferred tax category must be the same as the balance in Account Nos. 19.5 or 59 and the total of column (e) for the noncurrent accumulated deferred tax category must be the same as the balance in Account Nos. 45 or 64 as reported in the Comparative Balance Sheet Statement.

--	--	--	--	--	--

Capital Stock (Account 70)

1.) Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement out lined in column (a) is available from the SEC 10-K Report form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2.) Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common	3,000	100.000	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Capital Stock (Account 70)

3.) Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not been issued.

4.) The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5.) State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6.) Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	OUTS. PER BAL. SHEET Shares (e)	OUTS. PER BAL. SHEET Amount (f)	HELD BY RESP. AS TREAS. STOCK Shares (g)	HELD BY RESP. AS TREAS. STOCK Amount (h)	HELD BY RESP. IN SINK AND OTH FUNDS Shares (i)	HELD BY RESP. IN SINK AND OTH. FUNDS Amount (j)
1	160.00	16,000.00				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						

Capital Stock Changes During the Year

1.) Give particulars (detail) of stock actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year. For nominally issued stock, show returns in columns (a), (b), and (d) only.

2.) In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of pipeline or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue, of securities was authorized for more than

Line No.	Class of Stock (a)	STOCKS ISS. DUR YR Date of Issue (Mo, Da, Yr) (b)	STOCKS ISS. DUR YR Purpose of the Issue, Authority, and Number and Date of Authorization (c)	STOCKS ISS. DUR YR Number of Shares (d)	STOCKS ISS. DUR YR Net Proceeds Received for Issue (Cash or its Equivalent) (in dollars) (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					

Capital Stock Changes During the Year (continued)

one purpose, state in a footnote amount applicable to each purpose. Also give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority.

3.) In column (e) include as cash all money, checks, drafts, bills of exchange, and other commercial paper payable as par on demand.

Line No.	STOCKS ISS. DUR YR Cash Value of Other Property Acquired or Services Received as Consideration for Issue (in dollars) (f)	STOCKS ISS. DUR YR Net Total Discounts or Premiums (Exclude entries in column (h); enter premiums in parentheses) (in dollars) (g)	STOCKS ISS. DUR YR Expense of Issuing Capital Stock (in dollars) (h)	STOCKS REACQ. DUR YR Number of Shares (i)	STOCKS REACQ. DUR YR Purchase Price (in dollars) (j)	Remarks (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						

Page 254

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Operating Revenue Accounts (Account 600)

1.) Report the respondent's pipeline operating revenues for the year, classified in accordance with the USofA.

2.) For Account Nos. 200, 210, and 220, indicate the revenues derived from the interstate transportation of oil and the revenues derived from the intrastate transportation of oil. The sum of the two revenue figures should equal the total revenues in Account Nos. 200, 210, and 220.

Line No.	Operating Revenue Accounts (a)	Crude Oil Previous Year (in dollars) (b)	Crude Oil Current Year (in dollars) (c)	Products Previous Year (in dollars) (d)	Products Current Year (in dollars) (e)	Total Previous Year (in dollars b + d) (f)	Total Current Year (in dollars c + e) (g)
1	Gathering Revenues (200)						
2	Trunk Revenues (210)	12,542,025	18,098,191			12,542,025	18,098,191
3	Delivery Revenues (220)						
4	Allowance Oil Revenue (230)						
5	Storage and Demurrage Revenue						
6	Rental Revenue (250)						
7	Incidental Revenue (260)		1,112				1,112
8	TOTAL	12,542,025	18,099,303			12,542,025	18,099,303

Line No.	Account (a)	Interstate Previous Year (b)	Interstate Current Year (c)	Intrastate Previous Year (d)	Intrastate Current Year (e)	Total Previous Year (in dollars b + d) (f)	Total Current Year (in dollars c + e) (g)
1	Gathering Revenues (200)						
2	Trunk Revenues (210)	12,542,025	18,098,191			12,542,025	18,098,191
3	Delivery Revenues (220)						
4	TOTAL	12,542,025	18,098,191			12,542,025	18,098,191

Operating Expense Accounts (Account 610)

State the pipeline operating expenses of the respondent for the year, classifying them in accordance with the U. S. of A.

Line No.	Operating Expenses Accounts (a)	CRUDE OIL Gathering Year to Date (b)	CRUDE OIL Trunk Year to Date (c)	CRUDE OIL Delivery Year to Date (d)	CRUDE OIL Total Year to Date (b + c + d) (e)
	OPERATIONS and MAINTENANCE				
1	Salaries and Wages (300)		1,357,001		1,357,001
2	Materials and Supplies (310)		346,175		346,175
3	Outside Services (320)		3,813,633		3,813,633
4	Operating Fuel and Power (330)		1,980,858		1,980,858
5	Oil Losses and Shortages (340)				
6	Rentals (350)		129,374		129,374
7	Other Expenses (390)		110,285		110,285
8	TOTAL Operations and Maintenance Expenses		7,737,326		7,737,326
	GENERAL				
9	Salaries and Wages (500)		(129)		(129)
10	Materials and Supplies (510)		(132,186)		(132,186)
11	Outside Services (520)		(5,130,295)		(5,130,295)
12	Rentals (530)		240		240
13	Depreciation and Amortization (540)		1,277,836		1,277,836
14	Depreciation Expense for Asset Retirement Costs				
15	Employee Benefits (550)		323,555		323,555
16	Insurance (560)				
17	Casualty and Other Losses (570)		77,867		77,867
18	Pipeline Taxes (580)		698,365		698,365
19	Other Expenses (590)		10,512		10,512
20	Accretion Expense (591)				
21	Gains or losses on Asset Retirement Obligations				
22	TOTAL General Expenses		(2,874,235)		(2,874,235)
23	GRAND TOTALS		4,863,091		4,863,091

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
Line No.	Operating Expenses Accounts (a)	PRODUCTS (in dollars) Trunk Year to Date (f)	PRODUCTS (in dollars) delivery Year to Date (g)	PRODUCTS (in dollars) Total Year to Date (f + g) (h)	Grand Total Year to Date (e + h) (i)
	OPERATIONS and MAINTENANCE				
1	Salaries and Wages (300)				1,357,001
2	Materials and Supplies (310)				346,175
3	Outside Services (320)				3,813,633
4	Operating Fuel and Power (330)				1,980,858
5	Oil Losses and Shortages (340)				
6	Rentals (350)				129,374
7	Other Expenses (390)				110,285
8	TOTAL Operations and Maintenance Expenses				7,737,326
	GENERAL				
9	Salaries and Wages (500)				(129)
10	Materials and Supplies (510)				(132,186)
11	Outside Services (520)				(5,130,295)
12	Rentals (530)				240
13	Depreciation and Amortization (540)				1,277,836
14	Depreciation Expense for Asset Retirement Costs				
15	Employee Benefits (550)				323,555
16	Insurance (560)				
17	Casualty and Other Losses (570)				77,867
18	Pipeline Taxes (580)				698,365
19	Other Expenses (590)				10,512
20	Accretion Expense (591)				
21	Gains or losses on Asset Retirement Obligations				
22	TOTAL General Expenses				(2,874,235)
23	GRAND TOTALS				4,863,091

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
Pipeline Taxes (Other than Income Taxes) 1.) Give the particulars (details) on the taxes accrued in carrier properties and charged to Account No. 580, Pipeline Taxes, of the respondent's income Account for the year. 2.) If during the year an important adjustment was made in Account 580 for taxes applicable to a prior year, state the full particulars (details) in a footnote.							
A. STATE, LOCAL, AND OTHER TAXES							
Line No.	Name of State (a)	Amount (in dollars) (b)	Line No.	Name of State (a)	Amount (in dollars) (b)		
1	Alabama	0	31	New Mexico	0		
2	Alaska	0	32	New York	0		
3	Arizona	0	33	North Carolina	0		
4	Arkansas	0	34	North Dakota	0		
5	California	0	35	Ohio	65,659		
6	Colorado	0	36	Oklahoma	0		
7	Connecticut	0	37	Oregon	0		
8	Delaware	0	38	Pennsylvania	0		
9	Florida	0	39	Rhode Island	0		
10	Georgia	0	40	South Carolina	0		
11	Hawaii	0	41	South Dakota	0		
12	Idaho	0	42	Tennessee	25,414		
13	Illinois	56,054	43	Texas	0		
14	Indiana	(1,593)	44	Utah	0		
15	Iowa	0	45	Vermont	0		
16	Kansas	0	46	Virginia	0		
17	Kentucky	58,337	47	Washington	0		
18	Louisiana	114,304	48	West Virginia	0		
19	Maine	0	49	Wisconsin	0		
20	Maryland	0	50	Wyoming	0		
21	Massachusetts	0	51	District of Columbia	0		
22	Michigan	0	52	Other (Specify):	0		
23	Minnesota	0	53		0		
24	Mississippi	206,195	54		0		
25	Missouri	0	55		0		
26	Montana	0	56		0		
27	Nebraska	0	57		0		
28	Nevada	0	58		0		
29	New Hampshire	0	59	TOTAL - State, Local and Other Taxes	524,370		
30	New Jersey	0			0		
B. U.S. GOVERNMENT TAXES							
Line No.	Kind of Tax (a)					Amount (in dollars) (b)	
61	Old-Age Retirement					110,915	
62	Unemployment Insurance					63,080	
63	Other U.S. Taxes (Specify, Except Income Taxes)					0	
64						0	
65						0	
66						0	
67						0	
68						0	
69						0	
70	TOTAL - U.S. Government Taxes					173,995	
71	GRAND Total (Account No. 580)					698,365	

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Income From Noncarrier Property			
1.) State the revenues, expenses, and net income of the respondent during the year from each class of noncarrier property provided for in Account No. 620, Income from Noncarrier Property, in the U.S. of A.			
2.) If the income relates to only a part of the year, give particulars (details) in a footnote.			
Line No.	General Description of Property (a)	Total Revenues (in dollars) (b)	Total Expenses (in dollars) (c)
1	BP Oil General		23,611
2	Depreciation Expense		162
3			
4	Equity Earnings/Losses		
5	Inland Corp.	5,581,085	
6	West Texas Gulf	2,379,880	
7	Mid-Valley	7,953,025	
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50	Total	15,913,990	23,773

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Interest and Dividend Income

Give a detailed analysis of amounts credited to Account No. 630, Interest and Dividend Income, classified in accordance with the U.S. of A.

Line No.	Item (a)	Dividend Income (in dollars) (b)	Interest Income (in dollars) (c)
1	Inc from Securities Invest in Affil Co (From Sched 202-203)		
2	Income from Other Securities Investments		
3	Income from Temporary Cash Investments		171,419
4	Other Credits (Specify)		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50	Total		171,419

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Miscellaneous Items in Income and Retained Income Accounts for the Year

1.) Give a detailed analysis of items in Accounts 640, Miscellaneous Income; 660, Miscellaneous Income Charges; 680, Extraordinary Items; 695 Income Taxes on Extraordinary Items; 710, Other Credits to Retained Income, and 720, Other Debits to Retained Income, for the year (The classifications should be made in accordance with the U.S. of A.)
2.) For Accounts 640 and 660, report each item amounting to \$250,000 or more; items less than \$250,000 in these accounts may be combined in a single entry designated "Minor Items, each less than \$250,000." Enter a total for each account.

Line No.	Account No. (a)	Item (b)	Debits (in dollars) (c)	Credits (in dollars) (d)
1	640	Mid-Valley Pipeline Gain on Equity Sale		48,266,768
2		West Texas Gulf Gain on Equity Sale		21,715,411
3		Miscellaneous Items		8,878
4	660	Miscellaneous Items	10,046	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Payments for Services Rendered by Other than Employees

1.) Give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments mounting in the aggregate to \$100,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person for services or as a donation. In the case of contributions of under \$100,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, report such contribution, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the some of \$100,000 or more.

2.) Include among others, payments, directly or indirectly, for legal, medical engineering, advertising, valuation, accounting statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

3.) Exclude: Rent of buildings or other property; taxes payable to Federal, State, or local governments; payments for heat, light, power, telegraph, and telephone services; and payments to other carriers on the basis of lawful tariff charges, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a pipeline. Do not include any special and unusual payments for services.

4.) If more convenient, this schedule may be completed for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies.

5.) If any doubt exists in the mind of the reporting officers as to the reportability of any type of payment, requests should be made for a ruling before filing this report.

Line No.	Name of Recipient (a)	Nature of Service (b)	Amount of Payment (in dollars) (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40		Total	

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2010/Q4
---	---	---------------------------------------	---

Statistics of Operations

1.) Give particulars (details) by States of origin for crude oil and for each kind of product received year to date and totals only (i.e. no State detail) for number of barrels of crude oil and of each kind of product delivered out of the pipeline year to date. Classify and list in column (a) by States of origin the refined products transported in the following order: 29111, Gasoline, jet fuels, and other high volatile petroleum fuels, except natural gasoline; 29112, Kerosene; 29113, Distillate fuel oil; 29114, Lubricating and similar oils and derivatives; 29117, Residual fuel oil and other low volatile petroleum fuels; 29112, Products of petroleum refining, n.e.c. - Specify.

2.) In column (b) show all oils received by the respondent from connecting carriers reporting to the Federal Energy Regulatory Commission. In column (c) show all oils originated on respondent's gathering lines and in column (d) all oils received into respondent's trunk line, except receipts shown in columns (b) and (c). Any barrels received into a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).

3.) Entries in column (e) should be the sum of columns (b), (c), and (d). In column (f) show all oils delivered to connecting carriers reporting to the Federal Energy Regulatory Commission. In column (g) show all oils terminated on the respondent's gathering lines, and in column (h) all oils delivered out of respondent's pipeline, except deliveries shown under columns (f) and (g).

Line No.	State of Origin (a)	Number of Barrels Received From Connecting Carriers Year to Date (b)	Number of Barrels Received Originated On Gathering Lines Year to Date	Number of Barrels Received Originated On Trunk Lines Year to Date
	CRUDE OIL			
1	Illinois - 17	37		
2	Louisiana - 22	18,990,827		4,488,490
3	Mississippi - 28			
4	Texas - 48			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	TOTAL	18,990,864		4,488,490
	PRODUCTS (State of Origin and			
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	TOTAL			
	GRAND TOTAL	18,990,864		4,488,490

33a	Total Number of Barrel-Miles (Trunk Lines Only):	
	(1) Crude Oil	<u>13,870,944,160</u>
	(2) Products	

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

<p align="center">Statistics of Operations</p>

Entries in column (i) should be the sum of columns (f), (g), and (h). Any barrels delivered out of a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).

4.) Enter actual amount for lines 33a and 33b on an annual basis only. Do not report on a quarterly basis. Estimate if actual figures are not available. Barrel miles as reported on this schedule are the summation, for all segments, of the number of miles associated with each pipeline segment (trunk line only) multiplied by the number of barrels delivered through the segment. For example, 1,000 barrels moved through a 57-mile pipeline segment would be recorded as 57,000 barrel miles. For a crude pipeline with several segments:

Segments	Barrels	Miles	Barrel-Miles
A	1,000	57	57,000
B	5,000	10	50,000
C	1,000	25	25,000

Line No.	Total Received Year to Date (b + c + d) (e)	Number of Barrels Delivered Out To Connecting Carriers Year to Date (f)	Number of Barrels Delivered Out TERMINATED On Gathering Lines Year to Date	Number of Barrels Delivered Out TERMINATED On Trunk Lines Year to Date	Total Delivered Out Year to Date (f + g + h) (i)
1	37	21,914,686			21,914,686
2	23,479,317	242,278			242,278
3		1,395			1,395
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	23,479,354	22,158,359			22,158,359
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
	23,479,354	22,158,359			22,158,359

<p>33b Total Number of Barrels of Oil Having Trunk-Line Movement:</p> <p>(1) Crude Oil <u>22,158,359</u></p> <p>(2) Products</p>
--

Name of Respondent BP Oil Pipeline Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
Miles of Pipeline Operated at end of Year							
1.) Give particulars (details) called for by State and termini, concerning the miles of all pipeline operated, and size of each line at end of year, according to the classifications given. 2.) Report miles of pipeline operated to the nearest whole mile adjusted to footings, i.e.: count ½ mile and over as a whole mile disregarding any fraction less than ½ mile. Report fractional size line in the next smaller whole size, e.g.: report 2-1/2" and 6-5/8" lines as 2" and 6" lines, respectively. Size of line is defined as inside diameter. 3.) Report under (A), the lines wholly owned and operated by respondent, including wholly owned minor facilities temporarily idle or in standby service. 4.) Report under (B), the total miles of pipeline owned in undivided joint interests and operated by respondent. Name each pipeline and give names of							
Line No.	Name of Company and State (a)	TERMINI From - (b)	TERMINI TO - (c)	OP AT END OF YR GATHERING LINES Miles (d)	OP AT END OF YR GATHERING LINES Size of Line (in inches) (e)	OP AT END OF YR TRUNK LINES FOR CRUDE OIL Miles (f)	OP AT END OF YR TRUNK LINES FOR CRUDE OIL Size of Lines (in inches) (g)
(A) OWNED AND OPERATED BY RESPONDENT							
1	Louisiana						12
2	Louisiana						18
3	Ohio	Stoy	Lima			51	12
4	Ohio						
5	Illinois						4
6	Illinois						6
7	Illinois						8
8	Illinois	Salem	Stoy			74	10
9	Illinois	Stoy	Lima			15	12
10	Illinois						24
11	Indiana						10
12	Indiana	Stoy	Lima			171	12
13	Louisiana						24
14	Mississippi						
15	Mississippi						
16	Mississippi						
17	Mississippi						
18	Mississippi						
40	Subtotal					311	
(B) OWNED IN UNDIVIDED JOINT INTEREST AND OPERATED BY RESPONDENT							
1	Louisiana - Loop To Alliance						
40	Subtotal						
(C) OWNED IN UNDIVIDED JOINT INTEREST AND OPERATED BY OTHERS							
1	Capline System - LA	St. James, LA	Patoka, IL			8	16
2	Capline System - LA	St. James, LA	Patoka, IL			1	20
3	Capline System - LA	St. James, LA	Patoka, IL			1	24
4	Capline System - LA	St. James, LA	Patoka, IL			4	36
5	Capline System - LA	St. James, LA	Patoka, IL			73	40
6	Capline System - LA	St. James, LA	Patoka, IL			1	42
7	Capline System - LA	St. James, LA	Patoka, IL			6	48
8	Capline System - MS	St. James, LA	Patoka, IL			2	36
9	Capline System - MS	St. James, LA	Patoka, IL			1	36
10	Capline System - MS	St. James, LA	Patoka, IL			289	40
11	Capline System - TN	St. James, LA	Patoka, IL			110	40
12	Capline System - KY	St. James, LA	Patoka, IL			52	40
13	Capline System - IL	St. James, LA	Patoka, IL			1	20
14	Capline System - IL	St. James, LA	Patoka, IL			2	36
15	Capline System - IL	St. James, LA	Patoka, IL			116	40
40	Subtotal					667	
(D) OWNED BY OTHERS BUT OPERATED BY RESPONDENT							
40	Subtotal						
GRAND TOTAL						978	

Name of Respondent BP Oil Pipeline Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
Miles of Pipeline Operated at end of Year (continued)									
5.) Report under (C), the total miles of pipeline owned in undivided joint interests and operated by others. Name each pipeline and give names of owning companies.									
6.) Report under (D), the respondent operating lines not owned by it, but leased from others, when leases are for reasonably long terms and consist of an important part of the respondent's pipeline. The lessor company should omit from its schedule such mileages leased to others.									
7.) Omit minor gathering line facilities under temporary or short-term lease from this classification; the lessor should include such lines in its wholly owned and operated lines.									
Line No.	OP AT END OF YR TRUNK LINES FOR PRODUCTS Miles (h)	OP AT END OF YR TRUNK LINES FOR PRODUCTS Size of Line (in inches) (i)	CHG IN MILES OPR DUR THE YR INCREASES Gathering Lines (j)	CHG IN MILES OPR DUR THE YR INCREASES TRUNK LINES For Crude Oil (k)	CHG IN MILES OPR DUR THE YEAR INCREASES TRUNK LINES For Products (l)	CHG IN MILES OPR DUR THE YEAR DECREASES Gathering Lines (m)	CHG IN MILES OPR DUR THE YEAR DECREASES TRUNK LINES For Crude Oil (n)	CHG IN MILES OPR DUR THE YEAR DECREASES TRUNK LINES For Products (o)	
(A) OWNED AND OPERATED BY RESPONDENT									
1	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	6	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0
13	0	20	0	0	0	0	0	0	0
14	0	4	0	0	0	0	0	0	0
15	0	8	0	0	0	0	0	0	0
16	0	12	0	0	0	0	0	0	0
17	0	20	0	0	0	0	0	0	0
18	0	36	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0
(B) OWNED IN UNDIVIDED JOINT INTEREST AND OPERATED BY RESPONDENT									
1	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0
(C) OWNED IN UNDIVIDED JOINT INTEREST AND OPERATED BY OTHERS									
1	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0
(D) OWNED BY OTHERS BUT OPERATED BY RESPONDENT									
40	0	0	0	0	0	0	0	0	0

Name of Respondent BP Oil Pipeline Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
---	---	---------------------------------------	--

Annual Cost of Service Based Analysis Schedule

- 1.) Use footnotes when particulars are required or for any explanations.
- 2.) Enter on lines 1-9, columns (b) and (c), the value of the respondent's Operating & Maintenance Expenses, Depreciation Expense, AFUDC Depreciation, Amortization of Deferred Earnings, Rate Base, Rate of Return, Return, Income Tax Allowance, and Total Cost of Service, respectively, for the end of the current and previous calendar years. The values shall be computed consistent with the Commission's Opinion No. 154-B et al. methodology. Any item(s) not applicable to the filing, the pipeline company shall report nothing in columns (b) and (c).
- 3.) Enter on line 10, columns (b) and (c), total interstate operating revenue, as reported on page 301, for the current and previous calendar years.
- 4.) Enter on line 11, columns (b) and (c), the throughput in barrels from the Statistics of Operations schedule, page 601, line 33b, total of items (1) and (2), from the current and previous year's FERC Form No. 6.
- 5.) Enter on line 12, columns (b) and (c), the throughput in barrel-miles from the Statistics of Operations schedule, page 600, line 33a, total of items (1) and (2), from the current and previous year's FERC Form No. 6.
- 6.) If the company makes major changes to its application of the Opinion No. 154-B et al. methodology, it must describe such changes in a footnote, and calculate the amounts in columns (b) and (c) of lines No. 1-12 using the changed application.
- 7.) A respondent may be requested by the Commission or its staff to provide its workpapers which support the data reported on page 700.

Line No.	Item (a)	Current Year Amount (in dollars) (b)	Previous Year Amount (in dollars) (c)
1	Operating and Maintenance Expenses	3,585,255	6,165,317
2	Depreciation Expense	1,277,836	1,248,704
3	AFUDC Depreciation	75,736	72,878
4	Amortization of Deferred Earnings	2,066,150	2,044,134
5	Rate Base	38,670,893	40,568,769
6	Rate of Return % (10.25% - 10.25)	8.34	9.14
7	Return on Rate Base	3,225,152	3,707,985
8	Income Tax Allowance	2,775,117	3,042,151
9	Total Cost of Service	13,005,246	16,281,169
10	Total Interstate Operating Revenues	18,098,191	12,542,025
11	Throughput in Barrels	22,158,359	16,512,990
12	Throughput in Barrel-Miles	13,870,944,160	10,013,503,770

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued depreciation	
carrier property	216
undivided joint interest property	217
Accumulated Other Comprehensive Income	116
Additional paid-in capital	254
Affiliated companies	
investments in	202, 203
payables to	225
receivables from	200
Amortization base and reserve	218, 219
Analysis of federal income and other taxes deferred	230, 231
Annual cost of service based analysis	700
Appropriated retained earnings	118
Balance sheet	
assets	110, 111
liabilities	113
notes	122, 123
Bases for	
amortization	218, 219
Capital stock	250, 251
changes during year	252, 253
purpose for which issued or assumed during the year	252
Carrier	
accrued depreciation - carrier property	216
accrued depreciation - undivided joint interest property	217
amortization	218, 219
property	212-215
Cash flows, statement of	120, 121
Changes during year	
capital stock	252, 253
important	108, 109
Charges, other deferred	221
Comparative balance sheet statement	110-113
Companies controlled by respondent	103
Companies controlled directly by respondent other than through title to securities	204, 205
Control over respondent	102
Debt, long-term	226, 227
Deferred charges, other	221
Depreciation	
accrued, carrier property	216
accrued, undivided joint interest property	217
Directors	105
Equity in undistributed earnings (losses) of affiliated companies	119
Expense accounts, operating	302, 303
Federal income taxes	230, 231
Footnotes (general)	604

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
General	
information	101
instructions	i-iv
instructions concerning schedules 202 through 205	201
officers	104
Identity of respondent	1
Important changes during the year	108, 109
Income	
appropriated retained	118
from noncarrier property	335
interest and dividend	336
miscellaneous items in account for the year	337
retained, statement of	119
statement	114
statement notes	122, 123
taxes, federal	230, 231
unappropriated retained	119
Instructions for schedules 212 through 217	211
Interest and dividend income	336
Investments	
in affiliated companies	202, 203
in common stocks of affiliated companies	204-205
in securities made during the year	202, 203
Long-term debt	226, 227
Miles of pipeline operated at the end of the year	602, 603
Miscellaneous	
income from noncarrier property	335
items in income and retained	337
Noncarrier	
property	220
income from	335
Notes to financial statements	122, 123
Oath	1
Officers, general	104
Operated at end of year, miles of pipeline	602, 603
Operating	
expense accounts	302, 303
revenue accounts	301
Operations, statistics of	600, 601
Other	
deferred charges	221
Paid in capital, additional	254
Payable to affiliated companies	225
Payments for services rendered by other than employees	351
Pipeline	
miles of, operated at end of year	602, 603
taxes	305
Property	
carrier	212-215
noncarrier	220

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Receivables from affiliated companies	200
Reserve	
amortization	218, 219
depreciation - carrier property	216
depreciation - undivided joint interest property	217
Respondent, identity of	1
Retained income	
appropriated	118
dividend appropriation of	119
statement	119
unappropriated, at end of year	119
Revenue accounts, operating	301
Securities	
investment in, made during the year	202-205
investment of affiliated companies	202, 203
sold or otherwise disposed of during the year	202-205
Service not rendered by employees, payment for	351
Statement of cash flows	120, 121
Statistics of operations	600, 601
Stock	
capital	250, 251
changes during year	252, 253
issued or assumed during the year, purposes of	252, 253
Stockholders report	3
Taxes	
federal income	230, 231
pipeline	305
Treasury stock	113
Unappropriated retained income statement	119
Undivided joint interest property	214, 215
Verification	1