

Oil Pipeline Filing
Plantation Pipe Line Company
December 15, 2008

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street NE
Washington DC 20426

Dear Secretary Bose:

In accordance with the requirements of the Interstate Commerce Act (ICA) and the Rules and Regulations of the Federal Energy Regulatory Commission (F.E.R.C.), Plantation Pipe Line Company (Plantation) submits for filing four copies of the following tariff, effective January 1, 2009 on fifteen days notice:

- F.E.R.C. No. 142, Local, Proportional and Volume Incentive Tariff (Cancels F.E.R.C. No. 138)

Plantation is filing this tariff to re-instate the Bengal ULSD Volume Incentive Program (Bengal VIP). The Bengal VIP Term in FERC Tariff No. 138 stated the Bengal VIP expires November 30, 2008. FERC Tariff No. 142 is re-instating the Bengal VIP with changes to (i) incentive levels and (ii) incentive rates for the term beginning January 1, 2009 and expiring December 31, 2009.

The Bengal VIP in Item 60 of FERC Tariff No. 142 will apply to Ultra Low Sulfur Diesel (ULSD) barrels delivered from the Bengal Pipeline System to Plantation's System at Baton Rouge, LA and subsequently delivered to destinations listed in Item 60.3.

The tariff is being filed in response to shipper interest in re-instating the Bengal VIP. The incentive is on ULSD barrels delivered from the Bengal Pipeline System into Plantation's System. The base rates for this incentive are stated in FERC No. 142 under Item 10. Table of Local Rates for volumes delivered from Baton Rouge, LA (East Baton Rouge Parish). The base rates are the indexed ceiling rates. Under the Bengal VIP, the shippers meeting the terms of the program will be paying less than the current base rate, which has been set at the indexed ceiling.

Plantation requests the waiver of the 30-day filing requirement pursuant to 6(3) of the ICA and 18 CFR § 341.14 to file FERC No. 142 on 15 day's notice. This filing is made on less than 30-day notice so shippers can take advantage of the incentive as soon as possible. Plantation understands that FERC No. 142 is conditionally accepted subject to refund pending a 30-day review period.

We are also enclosing herewith one additional copy of this transmittal, including all attachments, and respectfully request that it be stamped at the time of filing with the Commission's file stamp and returned for our records.

December 15, 2008

Page 2

I hereby certify that copies of these tariffs have been sent via First Class U.S. Postal Service, or other means of transmission agreed upon by the subscriber, to all subscribers on the Plantation subscriber list.

In accordance with 18 CFR § 343.3(a), Plantation hereby requests that any protest of the attached tariffs be telefaxed to Plantation in care of Peter M. Dito at (714) 560-4602.

If you have any questions regarding this filing, please contact the undersigned at (714) 560-4910.

Sincerely,



Eileen Mizutani
Economics and Regulatory Analysis

cc: David Ulevich
Federal Energy Regulatory Commission
888 First Street NE
Washington DC 20426