

Oil Pipeline Filing
Plantation Pipe Line Company
February 28, 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 April 1, 2008:

- F.E.R.C. No. 137, Joint and Volume Incentive Tariff with Marathon Pipe Line LLC (Marathon) cancels F.E.R.C. No. 136

Plantation is filing this tariff to add additional joint rates for all of Plantation Terminal locations as listed in Plantation's proposed tariff F.E.R.C. No. 137, as well as establishing a volume incentive program. The existing joint rate for the movement from Garyville, LA to Athens, GA remains unchanged.

The tariff is being filed in response to shipper interest in an incentive program for barrels delivered from Marathon's pipeline system into Plantation's pipeline system. The joint rates stated in F.E.R.C. No. 137 do not exceed the sum of the respective local rates. Attached is a Justification Rate Table for the joint rates from Garyville, LA to points in Alabama, Georgia, Mississippi, North Carolina, South Carolina, Tennessee and Virginia.

The contact person at Marathon is Debby Van Dine, Tariff Coordinator. Ms. Van Dine can be reached at (419) 421-4048 or at 539 South Main Street, Findlay, OH 45840.

We are 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.

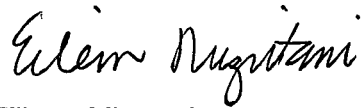
I hereby certify that copies of these tariffs have been sent via First Class U.S. Postal Service, or other means of transmission agreed upon by the subscriber, to all subscribers on the Plantation subscriber list.

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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,

A handwritten signature in cursive script that reads "Eileen Mizutani".

Eileen Mizutani
Economics and Regulatory Analysis

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

PLANTATION PIPE LINE COMPANY
IN CONNECTION WITH MARATHON PIPE LINE LLC
JOINT AND VOLUME INCENTIVE TARIFF
F.E.R.C. 137

JUSTIFICATION RATE TABLE

The information in the table below is the justification for the joint rate between Marathon and Plantation.

(Rates are shown in cents per barrel of 42 US gallons)

MPL Local Tariff F.E.R.C. No. 164 (effective 7/1/2007)		Plantation Local Tariff F.E.R.C. No. 135 (effective 1/1/2008)		Sum of Local Rates	Joint Rate Tariff F.E.R.C. No 137 (effective 4/1/08)
Origin: Garysville, LA	Local Rate	Origin: Baton Rouge, LA	Local Rate		
Destination:		Destination:			
Baton Rouge, LA	42.00	Atlanta, GA (DeKalb County)	73.23	115.23	115.23
Baton Rouge, LA	42.00	Atlanta, GA (Fulton County)	73.23	115.23	115.23
Baton Rouge, LA	42.00	Atlanta, GA (Hartsfield Airport)	85.30	127.30	127.30
Baton Rouge, LA	42.00	Belton, SC (Anderson County)	72.87	114.87	114.87
Baton Rouge, LA	42.00	Birmingham, AL (Jefferson Cty)	60.58	102.58	102.58
Baton Rouge, LA	42.00	Bremen, GA (Haralson County)	72.74	114.74	114.74
Baton Rouge, LA	42.00	Charlotte, NC (Mecklenburg Cty)	83.87	125.87	125.87
Baton Rouge, LA	42.00	Charlotte, NC (Douglas Airport)	96.01	138.01	138.01
Baton Rouge, LA	42.00	Chattanooga, TN (Hamilton Cty)	85.58	127.58	127.58
Baton Rouge, LA	42.00	Cockpit Point, VA (Prince William Cty)	98.75	140.75	140.75
Baton Rouge, LA	42.00	Collins, MS (Covington County)	39.93	81.93	81.93
Baton Rouge, LA	42.00	Columbus, GA (Muscogee County)	76.52	118.52	118.52
Baton Rouge, LA	42.00	Dulles International Airport, VA	101.65	143.65	143.65
Baton Rouge, LA	42.00	Fredericksburg, VA (Spotsylvania Cty)	98.75	140.75	140.75
Baton Rouge, LA	42.00	Greensboro, NC (Guilford County)	87.61	129.61	129.61
Baton Rouge, LA	42.00	Hartwell, GA (Hart County)	78.54	120.54	120.54
Baton Rouge, LA	42.00	Knoxville, TN (Knox County)	89.63	131.63	131.63
Baton Rouge, LA	42.00	Lockhart, MS (Lauderdale County)	51.85	93.85	93.85
Baton Rouge, LA	42.00	Macon, GA (Bibb County)	78.37	120.37	120.37
Baton Rouge, LA	42.00	Meridian, MS (Lauderdale County)	47.75	89.75	89.75
Baton Rouge, LA	42.00	Montgomery, AL (Montgomery Cty)	75.78	117.78	117.78
Baton Rouge, LA	42.00	Moundville, AL (Hale County)	57.83	99.83	99.83
Baton Rouge, LA	42.00	Oxford, AL (Calhoun County)	67.90	109.90	109.90
Baton Rouge, LA	42.00	Richmond, VA (Chesterfield County)	93.44	135.44	135.44
Baton Rouge, LA	42.00	Roanoke, VA (Roanoke County)	97.17	139.17	139.17
Baton Rouge, LA	42.00	Ronald Reagan Washington National Airport, VA	107.91	149.91	149.91
Baton Rouge, LA	42.00	Spartanburg, SC (Spartanburg Cty)	81.26	123.26	123.26
Baton Rouge, LA	42.00	Newington, VA (Fairfax County)	98.75	140.75	140.75