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February 25, 2014

Hon. James M. Allison, Chairman c/o Sharla Dillon Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

> Petition of B&W Pipeline, LLC for a Certificate of Convenience and Necessity Re:

Docket No. 13-00151

Dear Chairman Allison:

Attached are confidential financial statements of the Petitioner, B & W Pipeline, LLC, to be included with the Petition as Exhibit 4.

Thank you for your assistance in this matter. If you have any questions, or if I may be of further assistance, please do not hesitate to contact me.

Sincerely,

BRADLEY ARANT BOULT CUMMINGS LLP

Henry Walker

HW/mkc Enclosure