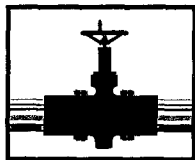


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**GENERAL
CORRESPONDENCE**

YEAR(S):

2006



PLAINS
PIPELINE, L.P.

April 27, 2006

Mr. Ed Martin
State of New Mexico
Oil Conservation Division
1220 South St. Francis Drive
Santa Fe, New Mexico 87505

Re: Plains Pipeline, L.P.
General Remediation Work Plan
Clay Osborn - Rocky Top Ranch
Jal, Lea County, New Mexico

Dear Mr. Martin:

Plains Pipeline, L.P. (Plains) is pleased to submit the attached General Remediation Work Plan for the remediation of pipeline-related crude oil release sites located on the Osborn's Rocky Top Ranch in Jal, Lea County, New Mexico. The purpose of the General Remediation Work Plan is to obtain approval from the New Mexico Oil Conservation Division (NMOCD) for the overall concept of the General Remediation Work Plan so that development and approval of the site-specific Work Plans in the future can be expedited.

The attached General Remediation Work Plan includes six known or previously investigated sites and four newly identified and uninvestigated sites. As we previously discussed, while there are other known sites on the property, after further investigation and discussions with the landowner, we do not think these sites are associated with the pipelines and the landowner does not expect the General Remediation Work Plan to address the other sites. Also attached is the Agreement of Settlement and Release which is to be filed in the Lea County property records.

Should you have any questions or comments, please contact me at (713) 646-4657 or Doug Kennedy at (713) 646-4610.

Sincerely,

Jeffrey P. Dann, P.G.
Sr. Environmental Specialist
Plains All American

Douglas S. Kennedy
Manager, Remediation and Special Projects
Plains All American

Attachment: General Remediation Work Plan
Agreement of Settlement and Release

File: n:\jeff-files\Osborn-RockyTopRanch\General WP-CoverLtr.doc