

October 31, 2006

Honorable Magalie R. Salas, Secretary  
Federal Energy Regulatory Commission  
888 1<sup>st</sup> Street, N.E., Room 1-A  
Washington, D.C. 20426

Re: **Depreciation Study Filing in Docket No. DO06-7-000**

Dear Ms. Salas:

Pursuant to the Commission's regulations (§18 C.F.R. Part 347), enclosed for filing are revised pages to the depreciation study filed by ConocoPhillips Transportation Alaska, Inc. (CPTAI) on August 11, 2006. The revised pages reflect data from CPTAI's amended FERC Form 6 which reallocated certain carrier property data among FERC accounts. The previously filed version of these pages was based on an earlier Form 6. Also enclosed for your convenience is a complete updated copy of the CPTAI study with each of the new pages marked "revised" in the upper right hand corner.

I hereby certify that CPTAI has, on or before this date, notified each person on its subscriber list via email of the link to CPTAI's website that contains these documents.

Please date-stamp the enclosed extra copy of this transmittal letter and return it to the messenger who delivers this filing.

If you have any questions or require further information, please contact Bernie Washington at 907-263-3703.

Sincerely,



John M. Christal  
Business Manager  
ConocoPhillips Transportation Alaska Inc.