

0408

August 9, 2002

VIA FACSIMILE & FEDERAL EXPRESS

Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549

Attention: Jonathan G. Katz, Secretary

Re: Plains All American Pipeline, L.P. Sworn Statements

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Greg L. Armstrong, Chief Executive Officer, and Phillip D. Kramer, Chief Financial Officer, of Plains All American Pipeline, L.P.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (713) 646-4484.

Tim Moore

Vice President and General Counsel

TM/mc Enclosures

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Phillip D. Kramer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Plains All American Pipeline, L.P., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the
 period covered by such report (or in the case of a report on Form 8-K or definitive proxy
 materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the
 covered report, in light of the circumstances under which they were made, not misleading
 as of the end of the period covered by such report (or in the case of a report on Form 8-K
 or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Plains All American Pipeline, L.P.'s audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - the Annual Report on Form 10-K for the year ended December 31, 2001 of Plains All American Pipeline, L.P.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Plains All American Pipeline, L.P. filed with the Commission subsequent to the filing of the Form 10-K identified above; and

any amendments to any of the foregoing.

Phillip D. Kramer

Chief Financial Officer

August 9, 2002

Subscribed and sworn to before me this 9th day of

August, 2002.

My Commission Expires: 11/26/05

11/20/



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