ATTACHMENT A

A0906011

BUCKEYE PARTNERS, L.P.

FINANCIAL INFORMATION

1) Excerpt from 2008 SEC Form 10-K (Audited)

2) Excerpt from 1st Quarter 2009 Form 10-Q (Unaudited)

BUCKEYE PARTNERS, L.P.
CONSOLIDATED BALANCE SHEETS
(In thousands)

	December 31, 2008	December 31, 2007
Assets:		
Current assets:		
Cash and cash equivalents	$ 58,843	$ 93,198
Trade receivables, net	79,969	47,598
Construction and pipeline relocation receivables	21,501	12,571
Inventories	84,229	15,149
Derivative assets	97,375	—
Prepaid and other current assets	72,111	31,822
Total current assets	414,028	200,338
Property, plant and equipment, net	2,231,321	1,796,196
Equity investments	90,110	77,354
Goodwill	210,644	11,355
Intangible assets, net	44,114	9,044
Other non-current assets	44,193	39,365
Total assets	$3,034,410	$2,133,652
Liabilities and partners' (deficit) capital:		
Current liabilities:		
Line of credit	$ 96,000	$ —
Accounts payable	41,301	19,822
Derivative liabilities	48,623	7,187
Accrued and other current liabilities	105,790	65,485
Total current liabilities	291,714	92,494
Long-term debt	1,445,722	849,177
Other non-current liabilities	100,702	80,341
Minority interests	20,775	21,468
Total liabilities	1,858,913	1,043,480
Commitments and contingent liabilities	—	—
Partners' (deficit) capital:		
General Partner (243,914 units outstanding as of December 31, 2008 and 2007)	(6,680)	(1,005)
Limited Partners (48,372,346 and 45,718,146 units outstanding as of December 31, 2008 and 2007, respectively)	1,201,144	1,100,346
Accumulated other comprehensive loss	(18,967)	(9,169)
Total partners' capital	1,175,497	1,090,172
Total liabilities and partners' capital	$3,034,410	$2,133,652

See Notes to consolidated financial statements.

BUCKEYE PARTNERS, L.P.

CONSOLIDATED STATEMENTS OF INCOME

(In thousands, except per unit amounts)

	Year Ended December 31, 2008	2007	2006
Revenues:			
Product sales	$1,304,097	$ 10,680	$ 9,840
Transportation and other	592,555	508,667	451,920
Total revenue	1,896,652	519,347	461,760
Costs and expenses:			
Cost of product sales	1,274,135	10,473	9,637
Operating expenses	279,454	240,258	211,801
Depreciation and amortization	55,299	44,651	44,039
General and administrative	34,143	21,885	19,216
Total costs and expenses	1,643,031	317,267	284,693
Operating income	253,621	202,080	177,067
Other income (expense):			
Investment and equity income	9,487	8,965	7,296
Interest and debt expense	(74,387)	(50,378)	(52,113)
General partner incentive compensation	—	—	(18,277)
Minority interests and other	(5,562)	(5,311)	(3,733)
Total other expense	(70,462)	(46,724)	(66,827)
Income from continuing operations	183,159	155,356	110,240
Income from discontinued operations	1,230	—	—
Net income	$ 184,389	$155,356	$110,240
Allocation of net income:			
Net income allocated to general partner:			
Income from continuing operations	$ 33,684	$ 27,796	$ 6,763
Income from discontinued operations	$ 370	$ —	$ —
Net income allocated to limited partners:			
Income from continuing operations	$ 149,475	$127,560	$103,477
Income from discontinued operations	$ 860	$ —	$ —
Earnings per limited partner unit—basic:			
Income from continuing operations	$ 3.13	$ 3.03	$ 2.64
Income from discontinued operations	0.02	—	—
Earnings per limited partner unit—basic	$ 3.15	$ 3.03	$ 2.64
Earnings per limited partner unit—diluted:			
Income from continuing operations	$ 3.13	$ 3.03	$ 2.64
Income from discontinued operations	0.02	—	—
Earnings per limited partner unit—diluted	$ 3.15	$ 3.03	$ 2.64
Weighted average number of limited partner units outstanding:			
Basic	47,747	42,051	39,165
Diluted	47,763	42,101	39,202

See Notes to consolidated financial statements.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Partners of Buckeye Partners, L.P.

We have audited the internal control over financial reporting of Buckeye Partners, L.P. and subsidiaries ("Buckeye") as of December 31, 2008, based on criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. Buckeye's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management's Report on Internal Control Over Financial Reporting. Our responsibility is to express an opinion on Buckeye's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed by, or under the supervision of, the company's principal executive and principal financial officers, or persons performing similar functions, and effected by the company's board of directors, management, and other personnel to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may not be prevented or detected on a timely basis. Also, projections of any evaluation of the effectiveness of the internal control over financial reporting to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, Buckeye maintained, in all material respects, effective internal control over financial reporting as of December 31, 2008, based on the criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated financial statements as of and for the year ended December 31, 2008 of Buckeye and our report dated February 27, 2009 expressed an unqualified opinion on those consolidated financial statements and included an explanatory paragraph regarding Buckeye's adoption of the provisions of Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R)," as of December 31, 2006.

DELOITTE & TOUCHE LLP

Philadelphia, Pennsylvania
February 27, 2009

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Partners of Buckeye Partners, L.P.

We have audited the accompanying consolidated balance sheets of Buckeye Partners, L.P. and subsidiaries ("Buckeye") as of December 31, 2008 and 2007, and the related consolidated statements of income, cash flows, and partners' capital for each of the three years in the period ended December 31, 2008. These financial statements are the responsibility of Buckeye's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such consolidated financial statements present fairly, in all material respects, the financial position of Buckeye Partners, L.P. and subsidiaries as of December 31, 2008 and 2007, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 18 to the consolidated financial statements, Buckeye adopted the provisions of Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R)," as of December 31, 2006.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Buckeye's internal control over financial reporting as of December 31, 2008, based on the criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 27, 2009 expressed an unqualified opinion on Buckeye's internal control over financial reporting.

DELOITTE & TOUCHE LLP

Philadelphia, Pennsylvania
February 27, 2009

BUCKEYE PARTNERS, L.P.
CONDENSED CONSOLIDATED BALANCE SHEETS
(In thousands)
(Unaudited)

	March 31, 2009	December 31, 2008
Assets:		
Current assets:		
Cash and cash equivalents	$ 17,262	$ 58,843
Trade receivables, net	81,981	79,969
Construction and pipeline relocation receivables	18,437	21,501
Inventories	82,125	84,229
Derivative assets	45,249	97,375
Prepaid and other current assets	69,408	72,111
Total current assets	314,462	414,028
Property, plant and equipment, net	2,238,473	2,231,321
Equity investments	91,957	90,110
Goodwill	210,644	210,644
Intangible assets, net	43,230	44,114
Other non-current assets	38,693	44,193
Total assets	$ 2,937,459	$ 3,034,410
Liabilities and partners' (deficit) capital:		
Current liabilities:		
Line of credit	$ 50,000	$ 96,000
Accounts payable	30,222	41,301
Derivative liabilities	25,109	48,623
Accrued and other current liabilities	86,331	105,790
Total current liabilities	191,662	291,714
Long-term debt	1,355,517	1,445,722
Other non-current liabilities	102,643	100,702
Total liabilities	1,649,822	1,838,138
Commitments and contingent liabilities	—	—
Partners' (deficit) capital:		
Buckeye Partners, L.P. unitholders' (deficit) capital:		
General Partners (243,914 units outstanding as of March 31, 2009 and December 31, 2008)	(5,735)	(6,680)
Limited Partner (50,972,346 and 48,372,346 units outstanding as of March 31, 2009 and December 31, 2008, respectively)	1,291,440	1,201,144
Accumulated other comprehensive loss	(18,896)	(18,967)
Total Buckeye Partners, L.P. unitholders' capital	1,266,809	1,175,497
Noncontrolling interest	20,828	20,775
Total partners' capital	1,287,637	1,196,272
Total liabilities and partners' capital	$ 2,937,459	$ 3,034,410

See Notes to the condensed consolidated financial statements.

BUCKEYE PARTNERS, L.P.
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(In thousands, except per unit amounts)
(Unaudited)

	Three Months Ended March 31, 2009	Three Months Ended March 31, 2008
Revenues:		
Product sales	$ 268,779	$ 241,046
Transportation and other	148,061	139,229
Total revenue	416,840	380,275
Costs and expenses:		
Cost of product sales	250,676	236,611
Operating expenses (exclusive of depreciation and amortization shown below)	73,507	65,328
Depreciation and amortization	14,480	12,498
General and administrative	8,074	7,706
Total costs and expenses	346,737	322,143
Operating income	70,103	58,132
Other income (expense):		
Investment and equity income	2,233	2,640
Interest and debt expense	(17,176)	(17,934)
Other (expense) income	(40)	18
Total other expense	(14,983)	(15,276)
Income from continuing operations	55,120	42,856
Income from discontinued operations	—	1,413
Net income	55,120	44,269
Less: Net income attributable to noncontrolling interest	(1,360)	(1,452)
Net income attributable to Buckeye Partners, L.P. unitholders	$ 53,760	$ 42,817
Amounts attributable to Buckeye Partners, L.P. unitholders:		
Income from continuing operations	$ 53,760	$ 41,404
Income from discontinued operations	—	1,413
Total	$ 53,760	$ 42,817
Allocation of net income attributable to Buckeye Partners, L.P. unitholders:		
Net income allocated to general partner:		
Income from continuing operations	$ 11,666	$ 7,302
Income from discontinued operations	$ —	$ 425
Net income allocated to limited partners:		
Income from continuing operations	$ 42,094	$ 34,102
Income from discontinued operations	$ —	$ 988
Earnings per limited partner unit-basic:		
Income from continuing operations	$ 0.87	$ 0.69
Income from discontinued operations	—	0.03
Earnings per limited partner unit-basic	$ 0.87	$ 0.72
Earnings per limited partner unit-diluted:		
Income from continuing operations	$ 0.87	$ 0.69
Income from discontinued operations	—	0.03
Earnings per limited partner unit-diluted	$ 0.87	$ 0.72
Weighted average number of limited partner units outstanding:		
Basic	48,401	45,893
Diluted	48,406	45,923

See Notes to the condensed consolidated financial statements.