

May 20, 2019

Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street NE  
Washington, DC 20426

RE: Trans-Union Interstate Pipeline, L.P.  
FERC Form No. 2 CPA Certification  
Docket No. ZZ19-\_\_\_\_\_

Dear Ms. Bose:

Trans-Union Interstate Pipeline, L.P. submits the attached FERC Form No. 2 CPA Certification for calendar year 2018. If you have any questions, please feel free to contact me at (346) 241-3574.

Very truly yours,

*Bryan Escobedo*

Bryan Escobedo  
FERC Regulatory Analyst  
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We have audited the accompanying financial statements of Trans-Union Interstate Pipeline, L.P., which comprise the balance sheets as of December 31, 2018 and 2017, and the related statements of income, accumulated comprehensive income and hedging activities, of retained earnings and of cash flows for the years then ended, included on pages 110 through 120a and 122.2 through 122.7 of the accompanying Federal Energy Regulatory Commission Form 2.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, as further described in Note 2. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statements based on our audits. We conduct our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### ***Basis for Qualified Opinion***

As discussed in Note 2, in conjunction with preparing the FERC Form 2 filing for 2017, it was determined that the Company had errors related to an understatement of utility plant accumulated depreciation of \$18,111,876 and an understatement of deferred income tax liabilities by \$8,210,516 in its prior period financial statements. These cumulative errors resulted in an overstatement of retained earnings by

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### ***Qualified Opinion***

In our opinion, except for the effects on the 2017 financial statements of the matters described in the for Qualified Opinion section, the financial statements referred to above present fairly, in all material respects, the financial position of Trans-Union Interstate Pipeline, L.P. as of December 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, as further described in Note 2.

### ***Basis of Accounting***

As described in Note 2 to the financial statements, the financial statements are prepared by Trans-Union Interstate Pipeline, L. P. on the basis of the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Federal Energy Regulatory Commission. Our opinion is not modified with respect to this matter.

### ***Restriction of Use***

This report is intended solely for the information and use of Management of Trans-Union Interstate Pipeline, L. P. and for filing with the Federal Energy Regulatory Commission and is not intended to be used by anyone other than these specified parties or for any other purpose.

*PricewaterhouseCoopers LLP*

May 18, 2019