



Matthew R. Bernier  
Senior Counsel  
Duke Energy Florida, LLC

October 7, 2015

**VIA ELECTRONIC FILING**

Ms. Carlotta Stauffer, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: *Fuel and purchased power cost recovery clause with generating performance incentive factor; Docket No. 150001-EI*

Dear Ms. Stauffer:

Please find enclosed for electronic filing on behalf of Duke Energy Florida, LLC ("DEF") DEF's Request for Confidential Classification for certain information contained in Staff's Audit work papers pertaining to DEF's 2015 Hedging Activities Audit (*Audit Control No. 15-051-2-1*) filed on October 7, 2015. This filing includes:

- DEF's Request for Confidential Classification
- Slipsheet for confidential Exhibit A
- Redacted Exhibit B (one copy on disc & one copy enclosed)
- Exhibit C (justification matrix), and
- Exhibit D (affidavit of Joseph McCallister)

DEF's confidential Exhibit A that accompanies the above-referenced filing, has been submitted under separate cover.

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

*s/Matthew R. Bernier*  
Matthew R. Bernier  
Senior Counsel  
[Matthew.Bernier@duke-energy.com](mailto:Matthew.Bernier@duke-energy.com)

MRB/mw  
Enclosures

cc: Certificate of Service

**Duke Energy Florida, LLC**  
Docket No.: 150001  
**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 7<sup>th</sup> day of October, 2015 to all parties of record as indicated below.

*s/Matthew R. Bernier*

Attorney

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| <p>Suzanne Brownless, Esq.<br/>Danijela Janjic, Esq.<br/>John Villafrate, Esq.<br/>Office of General Counsel<br/>Florida Public Service Commission<br/>2540 Shumard Oak Blvd.<br/>Tallahassee, FL 32399-0850<br/><a href="mailto:sbrownle@psc.state.fl.us">sbrownle@psc.state.fl.us</a><br/><a href="mailto:djanjic@psc.state.fl.us">djanjic@psc.state.fl.us</a><br/><a href="mailto:jvillafr@psc.state.fl.us">jvillafr@psc.state.fl.us</a></p> <p>James D. Beasley, Esq.<br/>J. Jeffry Wahlen, Esq.<br/>Ashley M. Daniels, Esq.<br/>Ausley McMullen Law Firm<br/>P.O. Box 391<br/>Tallahassee, FL 32302<br/><a href="mailto:jbeasley@ausley.com">jbeasley@ausley.com</a><br/><a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a><br/><a href="mailto:adaniels@ausley.com">adaniels@ausley.com</a></p> <p>Jeffrey A. Stone, Esq.<br/>Russell A. Badders, Esq.<br/>Steven R. Griffin, Esq.<br/>Beggs &amp; Lane<br/>P.O. Box 12950<br/>Pensacola, FL 32591<br/><a href="mailto:jas@beggslane.com">jas@beggslane.com</a><br/><a href="mailto:rab@beggslane.com">rab@beggslane.com</a><br/><a href="mailto:srg@beggslane.com">srg@beggslane.com</a></p> <p>Jon C. Moyle, Jr., Esq.<br/>Moyle Law Firm, P.A.<br/>118 North Gadsden Street<br/>Tallahassee, FL 32301<br/><a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a></p> <p>Kenneth Hoffman<br/>Florida Power &amp; Light Company<br/>215 S. Monroe Street, Suite 810<br/>Tallahassee, FL 32301-1858<br/><a href="mailto:ken.hoffman@fpl.com">ken.hoffman@fpl.com</a></p> | <p>Mike Cassel<br/>Aleida Socarras<br/>Florida Public Utilities<br/>Company/Florida Division of<br/>Chesapeake Utilities Corporation<br/>1750 SW 14<sup>th</sup> Street, Suite 200<br/>Fernandina Beach, FL 32034<br/><a href="mailto:mcassel@fpuc.com">mcassel@fpuc.com</a><br/><a href="mailto:asocarras@chpk.com">asocarras@chpk.com</a></p> <p>Robert Scheffel Wright, Esq.<br/>John T. LaVia, III, Esq.<br/>c/o Gardner Law Firm<br/>1300 Thomaswood Drive<br/>Tallahassee, FL 32308<br/><a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a><br/><a href="mailto:jlavia@gbwlegal.com">jlavia@gbwlegal.com</a></p> <p>Robert L. McGee, Jr.<br/>Gulf Power Company<br/>One Energy Place<br/>Pensacola, FL 32520-0780<br/><a href="mailto:rlmcgee@southernco.com">rlmcgee@southernco.com</a></p> <p>Beth Keating, Esq.<br/>Gunster, Yoakley &amp; Stewart, P.A.<br/>215 South Monroe Street, Suite 601<br/>Tallahassee, FL 32301<br/><a href="mailto:bkeating@gunster.com">bkeating@gunster.com</a></p> <p>Charles J. Rehwinkel<br/>Erik Sayler / John Truitt<br/>Patty Christensen / J.R. Kelly<br/>Office of Public Counsel<br/>c/o The Florida Legislature<br/>111 West Madison Street, Room 812<br/>Tallahassee, FL 32399-1400<br/><a href="mailto:rehwinkel.charles@leg.state.fl.us">rehwinkel.charles@leg.state.fl.us</a><br/><a href="mailto:sayler.erik@leg.state.fl.us">sayler.erik@leg.state.fl.us</a><br/><a href="mailto:kelly.jr@leg.state.fl.us">kelly.jr@leg.state.fl.us</a><br/><a href="mailto:Christensen.patty@leg.state.fl.us">Christensen.patty@leg.state.fl.us</a><br/><a href="mailto:Truitt.john@leg.state.fl.us">Truitt.john@leg.state.fl.us</a></p> | <p>Ms. Paula K. Brown<br/>Manager, Regulatory Coordination<br/>Tampa Electric Company<br/>P.O. Box 111<br/>Tampa, FL 33601<br/><a href="mailto:regdept@tecoenergy.com">regdept@tecoenergy.com</a></p> <p>Raoul G. Cantero, III, Esq.<br/>White &amp; Case, LLP<br/>Southeast Financial Center, Suite 4900<br/>200 South Biscayne Boulevard<br/>Miami, FL 33131-2352<br/><a href="mailto:rcantero@whitecase.com">rcantero@whitecase.com</a></p> <p>James W. Brew, Esq.<br/>Owen J. Kopon, Esq.<br/>Laura A. Wynn, Esq.<br/>Stone Matheis Xenopoulos &amp; Brew, PC<br/>1025 Thomas Jefferson Street NW<br/>8<sup>th</sup> Floor, West Tower<br/>Washington, DC 20007<br/><a href="mailto:jbrew@smxblaw.com">jbrew@smxblaw.com</a><br/><a href="mailto:ojk@smxblaw.com">ojk@smxblaw.com</a><br/><a href="mailto:laura.wynn@smxblaw.com">laura.wynn@smxblaw.com</a></p> <p>John T. Butler, Esq.<br/>Maria Moncada, Esq.<br/>Florida Power &amp; Light Company<br/>700 Universe Boulevard (LAW/JB)<br/>Juno Beach, FL 33408-0420<br/><a href="mailto:john.butler@fpl.com">john.butler@fpl.com</a><br/><a href="mailto:maria.moncada@fpl.com">maria.moncada@fpl.com</a></p> |
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Fuel and purchased power cost  
recovery clause with generating  
performance incentive factor.

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Docket No. 150001-EI

Dated: October 7, 2015

**DUKE ENERGY FLORIDA LLC'S  
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Duke Energy Florida, LLC, (“DEF” or “Company”), pursuant to Section 366.093, Florida Statutes (F.S.), and Rule 25-22.006, Florida Administrative Code (F.A.C.), submits this Request for Confidential Classification for certain information contained in Staff’s audit work papers pertaining to DEF’s 2015 Hedging Activities Audit (*Audit Control No. 15-051-2-1*). In support of this Request, DEF states:

1. The Staff audit work papers at issue contain “proprietary business information” under Section 366.093(3), Florida Statutes.

2. The following exhibits are included with this request:

(a) Sealed Composite Exhibit A is a package containing an unredacted copy of all the audit work papers for which DEF seeks confidential treatment. Composite Exhibit A is being submitted separately in a sealed envelope labeled “CONFIDENTIAL.” In the unredacted version, the information asserted to be confidential is highlighted by yellow marker.

(b) Composite Exhibit B is a package containing two copies of redacted versions of the documents for which the Company requests confidential classification. The specific information for which confidential treatment is requested has been blocked out by opaque marker or other means.

(c) Exhibit C is a table which identifies by page and line the information for which DEF seeks confidential classification and the specific statutory bases for seeking confidential treatment.

(d) Exhibit D is an affidavit attesting to the confidential nature of information identified in this request.

3. As indicated in Exhibit C, the information for which DEF requests confidential classification is “proprietary confidential business information” within the meaning of Section 366.093(3), F.S. The audit work papers contain information that relates to sensitive business information, such as internal hedging practices and procedures, hedging volumes and transactions, hedging forecasts, percentages, and pricing information, the disclosure of which would impair the efforts of the Company to negotiate fuel supply contracts and fuel hedges on favorable terms. *See* § 366.093(3)(d), F.S.; Affidavit of Joseph McCallister at ¶ 4. Additionally, if the information at issue was disclosed, DEF’s efforts to obtain competitive energy supply that provides economic value to both DEF and its customers could be compromised by competitors for such commodities changing their purchasing behavior within the relevant markets. *See id.* at ¶ 5. Furthermore, the information at issue relates to the competitive interests of DEF, the disclosure of which would impair DEF’s competitive business. § 366.093(3)(e); Affidavit of Joseph McCallister at ¶ 5. Accordingly, such information constitutes “proprietary confidential business information” which is exempt from disclosure under the Public Records Act pursuant to Section 366.093(1), F.S.

4. The information identified as Exhibit “A” is intended to be and is treated as

confidential by the Company. *See* Affidavit of Joseph McCallister at ¶ 6. The information contained in the audit work papers has not been disclosed to the public, and the Company has treated and continues to treat the information at issue as confidential. *See id.*

5. DEF requests that the information identified in Exhibit A be classified as “proprietary confidential business information” within the meaning of section 366.093(3), F.S., that the information remain confidential for a period of at least 18 months as provided in section 366.093(4) F.S., and that the information be returned as soon as it is no longer necessary for the Commission to conduct its business.

WHEREFORE, for the foregoing reasons, DEF respectfully requests that this Request for Confidential Classification be granted.

RESPECTFULLY SUBMITTED this 7<sup>th</sup> day of October, 2015.

*s/Matthew R. Bernier*

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Attorneys for Duke Energy Florida, LLC

Duke Energy Florida  
**CERTIFICATE OF SERVICE**  
Docket No. 150001-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via email this 7<sup>th</sup> day of October, 2015 to all parties of record as indicated below.

*s/Matthew R. Bernier*

Attorney

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|---|---|---|
| <p>Suzanne Brownless, Esq.<br/>Danijela Janjic, Esq.<br/>John Villafrate, Esq.<br/>Office of General Counsel<br/>Florida Public Service Commission<br/>2540 Shumard Oak Blvd.<br/>Tallahassee, FL 32399-0850<br/><a href="mailto:sbrownle@psc.state.fl.us">sbrownle@psc.state.fl.us</a><br/><a href="mailto:djanjic@psc.state.fl.us">djanjic@psc.state.fl.us</a><br/><a href="mailto:jvillafr@psc.state.fl.us">jvillafr@psc.state.fl.us</a></p> <p>James D. Beasley, Esq.<br/>J. Jeffrey Wahlen, Esq.<br/>Ashley M. Daniels, Esq.<br/>Ausley McMullen Law Firm<br/>P.O. Box 391<br/>Tallahassee, FL 32302<br/><a href="mailto:jbeasley@ausley.com">jbeasley@ausley.com</a><br/><a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a><br/><a href="mailto:adaniels@ausley.com">adaniels@ausley.com</a></p> <p>Jeffrey A. Stone, Esq.<br/>Russell A. Badders, Esq.<br/>Steven R. Griffin, Esq.<br/>Beggs &amp; Lane<br/>P.O. Box 12950<br/>Pensacola, FL 32591<br/><a href="mailto:jas@beggslane.com">jas@beggslane.com</a><br/><a href="mailto:rab@beggslane.com">rab@beggslane.com</a><br/><a href="mailto:srg@beggslane.com">srg@beggslane.com</a></p> <p>Jon C. Moyle, Jr., Esq.<br/>Moyle Law Firm, P.A.<br/>118 North Gadsden Street<br/>Tallahassee, FL 32301<br/><a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a></p> <p>Kenneth Hoffman<br/>Florida Power &amp; Light Company<br/>215 S. Monroe Street, Suite 810<br/>Tallahassee, FL 32301-1858<br/><a href="mailto:ken.hoffman@fpl.com">ken.hoffman@fpl.com</a></p> | <p>Mike Cassel<br/>Aleida Socarras<br/>Florida Public Utilities<br/>Company/Florida Division of<br/>Chesapeake Utilities Corporation<br/>1750 SW 14<sup>th</sup> Street, Suite 200<br/>Fernandina Beach, FL 32034<br/><a href="mailto:mcassel@fpuc.com">mcassel@fpuc.com</a><br/><a href="mailto:asocarras@chpk.com">asocarras@chpk.com</a></p> <p>Robert Scheffel Wright, Esq.<br/>John T. LaVia, III, Esq.<br/>c/o Gardner Law Firm<br/>1300 Thomaswood Drive<br/>Tallahassee, FL 32308<br/><a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a><br/><a href="mailto:jlavia@gbwlegal.com">jlavia@gbwlegal.com</a></p> <p>Robert L. McGee, Jr.<br/>Gulf Power Company<br/>One Energy Place<br/>Pensacola, FL 32520-0780<br/><a href="mailto:rlmcgee@southernco.com">rlmcgee@southernco.com</a></p> <p>Charles J. Rehwinkel<br/>Erik Sayler / John Truitt<br/>Patty Christensen / J.R. Kelly<br/>Office of Public Counsel<br/>c/o The Florida Legislature<br/>111 West Madison Street, Room 812<br/>Tallahassee, FL 32399-1400<br/><a href="mailto:rehwinkel.charles@leg.state.fl.us">rehwinkel.charles@leg.state.fl.us</a><br/><a href="mailto:sayler.erik@leg.state.fl.us">sayler.erik@leg.state.fl.us</a><br/><a href="mailto:kelly.jr@leg.state.fl.us">kelly.jr@leg.state.fl.us</a><br/><a href="mailto:Christensen.patty@leg.state.fl.us">Christensen.patty@leg.state.fl.us</a><br/><a href="mailto:Truitt.john@leg.state.fl.us">Truitt.john@leg.state.fl.us</a></p> | <p>Ms. Paula K. Brown<br/>Manager, Regulatory Coordination<br/>Tampa Electric Company<br/>P.O. Box 111<br/>Tampa, FL 33601<br/><a href="mailto:regdept@tecoenergy.com">regdept@tecoenergy.com</a></p> <p>Raoul G. Cantero, III, Esq.<br/>White &amp; Case, LLP<br/>Southeast Financial Center, Suite 4900<br/>200 South Biscayne Boulevard<br/>Miami, FL 33131-2352<br/><a href="mailto:rcantero@whitecase.com">rcantero@whitecase.com</a></p> <p>James W. Brew, Esq.<br/>Owen J. Kopon, Esq.<br/>Laura A. Wynn, Esq.<br/>Stone Matheis Xenopoulos &amp; Brew, PC<br/>1025 Thomas Jefferson Street NW<br/>8<sup>th</sup> Floor, West Tower<br/>Washington, DC 20007<br/><a href="mailto:jbrew@smxblaw.com">jbrew@smxblaw.com</a><br/><a href="mailto:ojk@smxblaw.com">ojk@smxblaw.com</a><br/><a href="mailto:laura.wynn@smxblaw.com">laura.wynn@smxblaw.com</a></p> <p>John T. Butler, Esq.<br/>Maria Moncada, Esq.<br/>Florida Power &amp; Light Company<br/>700 Universe Boulevard (LAW/JB)<br/>Juno Beach, FL 33408-0420<br/><a href="mailto:john.butler@fpl.com">john.butler@fpl.com</a><br/><a href="mailto:maria.moncada@fpl.com">maria.moncada@fpl.com</a></p> <p>Beth Keating, Esq.<br/>Gunster, Yoakley &amp; Stewart, P.A.<br/>215 South Monroe Street, Suite 601<br/>Tallahassee, FL 32301<br/><a href="mailto:bkeating@gunster.com">bkeating@gunster.com</a></p> |
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# **Exhibit A**

(Staff audit work papers)  
(Audit Control No. 15-051-2-1)

**“CONFIDENTIAL”**

**(filed under separate cover)**

# **Exhibit B**

(Staff audit work papers)  
(Audit Control No. 15-051-2-1)

**REDACTED**



**Work Paper 2**

# **Work Paper 2**

41  
8/11/14

| Year       | Savings(Cost) on Hedges |            |                       | Hedged Volumes (MMBtu's) |          |                    | Actual Burn (Generation & Inflow) | Hedged Burns | % Hedged with Financial | % Hedged with Physical |
|------------|-------------------------|------------|-----------------------|--------------------------|----------|--------------------|-----------------------------------|--------------|-------------------------|------------------------|
|            | Financial               | Physical   | Total                 | Financial                | Physical | Total Hedged       |                                   |              |                         |                        |
| Jan-14     |                         |            |                       |                          |          |                    | 16,472,700                        |              |                         |                        |
| Feb-14     |                         |            |                       |                          |          |                    | 11,946,700                        |              |                         |                        |
| Mar-14     |                         |            |                       |                          |          |                    | 13,190,600                        |              |                         |                        |
| Apr-14     |                         |            |                       |                          |          |                    | 13,991,600                        |              |                         |                        |
| May-14     |                         |            |                       |                          |          |                    | 17,697,600                        |              |                         |                        |
| Jun-14     |                         |            |                       |                          |          |                    | 19,554,500                        |              |                         |                        |
| Jul-14     |                         |            |                       |                          |          |                    | 20,974,800                        |              |                         |                        |
| Aug-14     |                         |            |                       |                          |          |                    | 22,636,100                        |              |                         |                        |
| Sep-14     |                         |            |                       |                          |          |                    | 17,325,100                        |              |                         |                        |
| Oct-14     |                         |            |                       |                          |          |                    | 15,315,800                        |              |                         |                        |
| Nov-14     |                         |            |                       |                          |          |                    | 15,470,800                        |              |                         |                        |
| Dec-14     |                         |            |                       |                          |          |                    | 15,099,300                        |              |                         |                        |
| <b>YTD</b> | <b>(\$27,741,075)</b>   | <b>\$0</b> | <b>(\$27,741,075)</b> | <b>120,637,500</b>       | <b>0</b> | <b>120,637,500</b> | <b>169,160,400</b>                | <b>81%</b>   | <b>100%</b>             | <b>0%</b>              |

| Year       | Savings(Cost) on Hedges |            |                   | Hedged Volumes (Barrels) |          |               | Actual Burn (Generation) | Hedged Burns | % Hedged with Financial | % Hedged with Physical |
|------------|-------------------------|------------|-------------------|--------------------------|----------|---------------|--------------------------|--------------|-------------------------|------------------------|
|            | Financial               | Physical   | Total             | Financial                | Physical | Total Hedged  |                          |              |                         |                        |
| Jan-14     |                         |            |                   |                          |          |               | 13,326                   |              |                         |                        |
| Feb-14     |                         |            |                   |                          |          |               | 8,353                    |              |                         |                        |
| Mar-14     |                         |            |                   |                          |          |               | 10,885                   |              |                         |                        |
| Apr-14     |                         |            |                   |                          |          |               | 28,179                   |              |                         |                        |
| May-14     |                         |            |                   |                          |          |               | 17,882                   |              |                         |                        |
| Jun-14     |                         |            |                   |                          |          |               | 13,522                   |              |                         |                        |
| Jul-14     |                         |            |                   |                          |          |               | 22,576                   |              |                         |                        |
| Aug-14     |                         |            |                   |                          |          |               | 17,836                   |              |                         |                        |
| Sep-14     |                         |            |                   |                          |          |               | 4,843                    |              |                         |                        |
| Oct-14     |                         |            |                   |                          |          |               | 5,948                    |              |                         |                        |
| Nov-14     |                         |            |                   |                          |          |               | 8,353                    |              |                         |                        |
| Dec-14     |                         |            |                   |                          |          |               | 18,194                   |              |                         |                        |
| <b>YTD</b> | <b>(\$13,341)</b>       | <b>\$0</b> | <b>(\$13,341)</b> | <b>38,000</b>            | <b>0</b> | <b>38,000</b> | <b>186,736</b>           | <b>21%</b>   | <b>100%</b>             | <b>0%</b>              |

| Year       | Savings(Cost) on Hedges |            |                | Hedged Volumes (MMBtu's) |          |                | Actual Burn (MMBtu's) | Hedged Burns | % Hedged with Financial | % Hedged with Physical |
|------------|-------------------------|------------|----------------|--------------------------|----------|----------------|-----------------------|--------------|-------------------------|------------------------|
|            | Financial               | Physical   | Total          | Financial                | Physical | Total Hedged   |                       |              |                         |                        |
| Jan-14     | \$3,225                 | \$0        | \$3,225        | 150,000                  | 0        | 150,000        | 250,000               |              |                         |                        |
| <b>YTD</b> | <b>\$3,225</b>          | <b>\$0</b> | <b>\$3,225</b> | <b>150,000</b>           | <b>0</b> | <b>150,000</b> | <b>250,000</b>        | <b>60%</b>   | <b>100%</b>             | <b>0%</b>              |

| Year       | Savings(Cost) on Hedges |            |                    | Hedged Volumes (Gallons) |          |                  | Estimated Exposure | Hedged Exposure | % Hedged with Financial | % Hedged with Physical |
|------------|-------------------------|------------|--------------------|--------------------------|----------|------------------|--------------------|-----------------|-------------------------|------------------------|
|            | Financial               | Physical   | Total              | Financial                | Physical | Total Hedged     |                    |                 |                         |                        |
| Jan-14     |                         |            |                    |                          |          |                  | 382,325            |                 |                         |                        |
| Feb-14     |                         |            |                    |                          |          |                  | 382,172            |                 |                         |                        |
| Mar-14     |                         |            |                    |                          |          |                  | 383,206            |                 |                         |                        |
| Apr-14     |                         |            |                    |                          |          |                  | 384,697            |                 |                         |                        |
| May-14     |                         |            |                    |                          |          |                  | 386,682            |                 |                         |                        |
| Jun-14     |                         |            |                    |                          |          |                  | 388,265            |                 |                         |                        |
| Jul-14     |                         |            |                    |                          |          |                  | 389,877            |                 |                         |                        |
| Aug-14     |                         |            |                    |                          |          |                  | 391,009            |                 |                         |                        |
| Sep-14     |                         |            |                    |                          |          |                  | 392,179            |                 |                         |                        |
| Oct-14     |                         |            |                    |                          |          |                  | 814,226            |                 |                         |                        |
| Nov-14     |                         |            |                    |                          |          |                  | 818,090            |                 |                         |                        |
| Dec-14     |                         |            |                    |                          |          |                  | 819,058            |                 |                         |                        |
| <b>YTD</b> | <b>(\$433,930)</b>      | <b>\$0</b> | <b>(\$433,930)</b> | <b>2,848,000</b>         | <b>0</b> | <b>2,848,000</b> | <b>8,331,621</b>   | <b>60%</b>      | <b>100%</b>             | <b>0%</b>              |

| Year       | Savings(Cost) on Hedges |            |                      | Hedged Volumes (Gallons) |          |                  | Estimated Exposure | Hedged Exposure | % Hedged with Financial | % Hedged with Physical |
|------------|-------------------------|------------|----------------------|--------------------------|----------|------------------|--------------------|-----------------|-------------------------|------------------------|
|            | Financial               | Physical   | Total                | Financial                | Physical | Total Hedged     |                    |                 |                         |                        |
| Jan-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Feb-14     |                         |            |                      |                          |          |                  | 202,849            |                 |                         |                        |
| Mar-14     |                         |            |                      |                          |          |                  | 202,849            |                 |                         |                        |
| Apr-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| May-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Jun-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Jul-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Aug-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Sep-14     |                         |            |                      |                          |          |                  | 202,649            |                 |                         |                        |
| Oct-14     |                         |            |                      |                          |          |                  | 158,108            |                 |                         |                        |
| Nov-14     |                         |            |                      |                          |          |                  | 158,108            |                 |                         |                        |
| Dec-14     |                         |            |                      |                          |          |                  | 158,108            |                 |                         |                        |
| <b>YTD</b> | <b>(\$1,150,150)</b>    | <b>\$0</b> | <b>(\$1,150,150)</b> | <b>1,600,000</b>         | <b>0</b> | <b>1,600,000</b> | <b>3,276,163</b>   | <b>66%</b>      | <b>100%</b>             | <b>0%</b>              |

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Duke Energy Florida  
Natural Gas and Oil Hedging Detail  
As of 7/31/2015

DEF 2015 Hedging Audit. Docket # 15000-ENR-015-2-1

Docket No 14000-ENR  
Witness: McCray  
Exhibit No: (AM 11)  
Hedging Data 1 (Aug) Dec 2013  
1 of 1

6/8/15

| Natural Gas Savings/(Cost) on Hedges |                 |          |                 | Hedged Volumes (MMBtu's) |          |              | Actual Burn (Generation & Selling) | Hedged Burns | % Hedged with Electrical | % Hedged with Physical |
|--------------------------------------|-----------------|----------|-----------------|--------------------------|----------|--------------|------------------------------------|--------------|--------------------------|------------------------|
| Year                                 | Financial       | Physical | Total           | Financial                | Physical | Total Hedged |                                    |              |                          |                        |
| Jan-15                               |                 |          |                 |                          |          |              | 17,468,480                         |              |                          |                        |
| Feb-15                               |                 |          |                 |                          |          |              | 14,828,000                         |              |                          |                        |
| Mar-15                               |                 |          |                 |                          |          |              | 15,133,000                         |              |                          |                        |
| Apr-15                               |                 |          |                 |                          |          |              | 17,874,900                         |              |                          |                        |
| May-15                               |                 |          |                 |                          |          |              | 20,049,900                         |              |                          |                        |
| Jun-15                               |                 |          |                 |                          |          |              | 21,518,400                         |              |                          |                        |
| Jul-15                               |                 |          |                 |                          |          |              | 21,812,773                         |              |                          |                        |
| YTD                                  | (\$122,517,180) | \$0      | (\$122,517,180) | 77,345,000               | 0        | 77,345,000   | 178,415,773                        | 50%          | 100%                     | 0%                     |

See Note 1  
See Note 2

| No. 2 Oil Savings/(Cost) on Hedges |             |          |             | Hedged Volumes (Gallons) |          |              | Actual Burn (Generation) | Hedged Burns | % Hedged with Electrical | % Hedged with Physical |
|------------------------------------|-------------|----------|-------------|--------------------------|----------|--------------|--------------------------|--------------|--------------------------|------------------------|
| Year                               | Financial   | Physical | Total       | Financial                | Physical | Total Hedged |                          |              |                          |                        |
| Jan-15                             |             |          |             |                          |          |              | 410,274                  |              |                          |                        |
| Feb-15                             |             |          |             |                          |          |              | 1,364,034                |              |                          |                        |
| Mar-15                             |             |          |             |                          |          |              | 221,413                  |              |                          |                        |
| Apr-15                             |             |          |             |                          |          |              | 375,376                  |              |                          |                        |
| May-15                             |             |          |             |                          |          |              | 381,006                  |              |                          |                        |
| Jun-15                             |             |          |             |                          |          |              | 317,003                  |              |                          |                        |
| Jul-15                             |             |          |             |                          |          |              | 132,058                  |              |                          |                        |
| YTD                                | (\$105,160) | \$0      | (\$105,160) | 294,000                  | 0        | 294,000      | 3,203,086                | 9%           | 100%                     | 0%                     |

See Note 1  
See Note 2

| Natural Gas Storage Savings/(Cost) on Hedges |           |          |          | Hedged Volumes (MMBtu's) |          |              | Injections | Hedged Injections | % Hedged with Electrical | % Hedged with Physical |
|--|-----------|----------|----------|--------------------------|----------|--------------|------------|-------------------|--------------------------|------------------------|
| Year   | Financial | Physical | Total    | Financial                | Physical | Total Hedged |            |                   |                          |                        |
| Jan-15                                       |           |          |          |                          |          |              | 258,000    |                   |                          |                        |
| YTD  | \$15,375  | \$0      | \$15,375 | 150,000                  | 0        | 150,000      | 258,000    | 60%               | 100%                     | 0%                     |

| Heating Oil - River Barge - Fuel Surcharge Hedges Savings/(Cost) on Hedges |             |          |             | Hedged Volumes (Gallons) |          |              | Estimated Exposure | Hedged Exposure | % Hedged with Electrical | % Hedged with Physical |
|--|-------------|----------|-------------|--------------------------|----------|--------------|--------------------|-----------------|--------------------------|------------------------|
| Year   | Financial   | Physical | Total       | Financial                | Physical | Total Hedged |                    |                 |                          |                        |
| Jan-15   |             |          |             |                          |          |              | \$83,581           |                 |                          |                        |
| Feb-15   |             |          |             |                          |          |              | \$73,940           |                 |                          |                        |
| Mar-15   |             |          |             |                          |          |              | \$70,206           |                 |                          |                        |
| Apr-15   |             |          |             |                          |          |              | \$37,905           |                 |                          |                        |
| May-15   |             |          |             |                          |          |              | \$22,687           |                 |                          |                        |
| Jun-15   |             |          |             |                          |          |              | \$17,576           |                 |                          |                        |
| Jul-15   |             |          |             |                          |          |              | \$28,616           |                 |                          |                        |
| YTD  | (\$192,469) | \$0      | (\$192,469) | 2,058,000                | 0        | 2,058,000    | 3826,519           | 54%             | 100%                     | 0%                     |

See Note 2

| Heating Oil - Rail - Fuel Surcharge Hedges Savings/(Cost) on Hedges |            |          |            | Hedged Volumes (Gallons) |          |              | Estimated Exposure | Hedged Exposure | % Hedged with Electrical | % Hedged with Physical |
|---|------------|----------|------------|--------------------------|----------|--------------|--------------------|-----------------|--------------------------|------------------------|
| Year  | Financial  | Physical | Total      | Financial                | Physical | Total Hedged |                    |                 |                          |                        |
| Jan-15  |            |          |            |                          |          |              | \$8,401            |                 |                          |                        |
| Feb-15  |            |          |            |                          |          |              | \$8,994            |                 |                          |                        |
| Mar-15  |            |          |            |                          |          |              | \$8,994            |                 |                          |                        |
| Apr-15  |            |          |            |                          |          |              | \$8,994            |                 |                          |                        |
| May-15  |            |          |            |                          |          |              | \$41,875           |                 |                          |                        |
| Jun-15  |            |          |            |                          |          |              | \$28,400           |                 |                          |                        |
| Jul-15  |            |          |            |                          |          |              | \$41,875           |                 |                          |                        |
| YTD   | (\$12,837) | \$0      | (\$12,837) | 420,000                  | 0        | 420,000      | \$19013            | 51%             | 100%                     | 0%                     |

\*Tied to report

\*Tied to report

\*Tied to report

See Note 2

Note 1 Actual burns for periods January 2015 through June 2015 (July 2015 burn numbers are condensed estimates subject to minor adjustments based on actual bookings).

Note 2 Based on actual fuel burns for January 2015 through June 2015 and forecasted fuel burns and estimated fuel surcharge exposures for the balance of 2015, DEF is currently within all of the hedging targets established in the 2015 Risk Management Plan.

Note 3 As of December 2014 going into 2015, DEF had hedged approximately 45% of its forecasted light oil usage which was higher than the targeted minimum hedge percentage of 20%. This is illustrated on Attachment A. As a result of higher actual light oil burns versus forecast in the months of January 2015 through June 2015, the actual hedge percentage through July 2015 was 9%. For the period of August 2015 through December 2015, based on current forecasts, DEF has hedged approximately 38% of forecasted usage which is higher than the minimum target of 20%. As outlined in its risk management plan, actual hedge percentages can come in higher or lower than targets due to actual usage versus forecast usage.



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DEF Gas Hedging Status  
 CONFIDENTIAL

As of December 31, 2014

1/18/14  
 1/18/14

DEF 2015 Hedging Audit. Docket # 15001; ACN 015-2-1

| Physical/Financial | Instrument             | Put/Call | Month    | Z-Key   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Savings/Cost by Hedge | Actual Projected Burns | % Hedged |
|--------------------|------------------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-----------------------|------------------------|----------|
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2513401 | BARF         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2513401 | BARF         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2523371 | MSCG         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2523371 | MSCG         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2533848 | CSEL         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2533848 | CSEL         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2534877 | CITB         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2534877 | CITB         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2535186 | BARF         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2535186 | BARF         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2541780 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2541780 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2541189 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2541189 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 254962  | CSEL         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 254962  | CSEL         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2601814 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2601814 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2608348 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2608348 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2623722 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2623722 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2637820 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2637820 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2639228 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2639228 | MSCG         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2636825 | BARF         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2636825 | BARF         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2678444 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2678444 | JPMCO        | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 1/1/2014 | 2738108 | CITB         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 1/1/2014 | 2738108 | CITB         | IFERC  | TRNS24   |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2208433 | MLC          | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2244882 | MSCG         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2262173 | MSCG         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2348825 | JPMCO        | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2372712 | BARF         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2371843 | JPMCO        | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2330054 | CITB         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2334825 | DEUW         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2347578 | MSCG         | NYMEX  | NO       |        |                        | \$4.4078                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2358088 | MSCG         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2354108 | DEUW         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2353277 | BARF         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2370121 | JPMCO        | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2371844 | CSEL         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2372233 | JPMCO        | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2378188 | MSCG         | IFERC  | 18RUB    |        |                        | \$4.4100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2388831 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3400                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2458330 | CSEL         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2481638 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2472270 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2478930 | CITB         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2491824 | CSEL         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2523053 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2605384 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2609072 | BARF         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2638175 | JPMCO        | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2681872 | CITB         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2681882 | CSEL         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2688720 | CEUW         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 270853  | MSCG         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2758181 | DEUW         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2762830 | MSCG         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2767488 | CEUW         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2778417 | MSCG         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2788334 | CITB         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2788264 | MSCG         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 1/1/2014 | 2804132 | CITB         | IFERC  | MAINLN   |        |                        | \$4.3100                    |                       |                        |          |



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Docket No 140001 (L)  
Witness McClay  
Exhibit No (JM 11)  
Hedging Details (Aug Dec 2013)  
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| Physical/Financial | Instrument | Put/Call | Month    | Z Key   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | MMBtu Settlement (\$/MMBtu) | Swaption Cost on Hedge | Actual/Projected Exmt | % Hedged |
|--------------------|------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|------------------------|-----------------------|----------|
| Financial          | FIXED SWAP |          | 1/1/2014 | 340234  | CCNR         | IFERC  | MARKLN   |        |                        | \$4.3400                    |                        |                       |          |
| Financial          | FIXED SWAP |          | 1/1/2014 | 3410160 | CITG         | IFERC  | MARKLN   |        |                        | \$4.3400                    |                        |                       |          |
| Financial          | FIXED SWAP |          | 1/1/2014 | 3416268 | MACOR        | IFERC  | MARKLN   |        |                        | \$4.3400                    |                        |                       |          |
| Financial          | FIXED SWAP |          | 1/1/2014 | 3419902 | CSEL         | IFERC  | MARKLN   |        |                        | \$4.3400                    |                        |                       |          |



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DEF 2015 Hedging Audit. Docket # 150001; ACN 045-2-1

| Physical Financial | Instrument             | Face Val | Term     | Flag    | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Savings Cost on Hedge | Actual/Projected Bums | % Hedged |
|--------------------|------------------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-----------------------|-----------------------|----------|
| Financial          | FIXED SWAP             |          | 1/1/2014 | 4071885 | MLC          | IFERC  | MARLN    |        |                        |                             |                       | 16,472,190            | 81%      |
| 01/2014 Total      |                        |          |          |         |              |        |          |        |                        |                             |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2513802 | BAR#         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2513802 | BAR#         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2523372 | MSCG         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2523372 | MSCG         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2533947 | CSEL         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2533947 | CSEL         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2538878 | CTM          | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2538878 | CTM          | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2551089 | DAR#         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2551089 | DAR#         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2581781 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2581781 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2584180 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2584180 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2586983 | CSEL         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2586983 | CSEL         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2601817 | MSCG         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2601817 | MSCG         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2608549 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2608549 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2623723 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2623723 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2628221 | MSCG         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2628221 | MSCG         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2634826 | BAR#         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2634826 | BAR#         | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2678445 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2678445 | JPMC#        | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 2/1/2014 | 2734787 | CTM          | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 2/1/2014 | 2734787 | CTM          | IFERC  | TRNS24   |        |                        | \$5 6000                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2709434 | MLC          | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2744183 | MSCG         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2782174 | MSCG         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2740626 | JPMC#        | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2772733 | BAR#         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2821844 | JPMC#        | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2830353 | CTM          | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2834826 | DELM         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2847978 | MSCG         | NYMEX  | NO       |        |                        | \$5 5570                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2850889 | MSCG         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2854187 | DELM         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2855378 | BAR#         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2878122 | JPMC#        | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2871832 | CSEL         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2872234 | JPMC#        | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2878589 | MSCG         | IFERC  | 10RUB    |        |                        | \$5 5400                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2888632 | BAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2458131 | CSEL         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2481838 | BAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2472271 | BAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2478031 | CTM          | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2491825 | CSEL         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2523054 | BAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2523385 | BAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2409823 | DAR#         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2628128 | JPMC#        | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2681873 | CEM          | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2881883 | CSEL         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2899121 | CEM          | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2748654 | MSCG         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2758182 | BQMS         | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2782637 | MACD#        | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2787484 | CEM          | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014 | 2778418 | MACD#        | IFERC  | MARLN    |        |                        | \$5 5700                    |                       |                       |          |

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DEF Gas Hedging Status  
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As of December 31, 2014

| Physical/Financial | Instrument | PL/C&H | Month    | Z Key   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | UERC Settlement (\$/MMBtu) | Savings/Costs (\$/MMBtu) | Actual/Projected Burns | % Hedged |
|--------------------|------------|--------|----------|---------|--------------|--------|----------|--------|------------------------|----------------------------|--------------------------|------------------------|----------|
| Financial          | FIXED SWAP |        | 2/1/2014 | 3780335 | CITG         | IFERC  | MAHJN    |        |                        | 35.5200                    |                          |                        |          |
| Financial          | FIXED SWAP |        | 2/1/2014 | 3780385 | MACG         | IFERC  | MAHJN    |        |                        | 35.5200                    |                          |                        |          |
| Financial          | FIXED SWAP |        | 3/1/2014 | 3804130 | CEM          | IFERC  | MAHJN    |        |                        | 33.5700                    |                          |                        |          |
| Financial          | FIXED SWAP |        | 2/1/2014 | 3808250 | CRNA         | IFERC  | MAHJN    |        |                        | 33.5200                    |                          |                        |          |
| Financial          | FIXED SWAP |        | 2/1/2014 | 3810170 | CITG         | IFERC  | MAHJN    |        |                        | 33.5200                    |                          |                        |          |



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As of December 31, 2014

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| Physical/Financial | Instrument             | Put/Call | Month          | Qty     | Counterparty | Index | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Premiums (\$/MMBtu) | Average Cost to Hedge | Actual/Projected Bama | % Hedged |
|--------------------|------------------------|----------|----------------|---------|--------------|-------|----------|--------|------------------------|---------------------------|-----------------------|-----------------------|----------|
| Financial          | FIXED SWAP             |          | 2/1/2014       | 3819770 | MACO         | IFERC | MARLN    |        |                        |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014       | 3859903 | CSEL         | IFERC | MARLN    |        |                        |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 2/1/2014       | 4071968 | MLC          | IFERC | MARLN    |        |                        |                           |                       |                       |          |
|                    |                        |          | 2/1/2014 Total |         |              |       |          |        |                        |                           |                       | 11,946,780            | 64%      |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3513603 | BARP         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3513603 | BARP         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3523373 | MSCG         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3523373 | MSCG         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3523848 | CSEL         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3523848 | CSEL         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3528878 | CITF         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3528878 | CITF         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3531078 | BARP         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3531078 | BARP         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3561762 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3561762 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3584191 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3584191 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3589969 | CSEL         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3589969 | CSEL         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3601818 | MSCG         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3601818 | MSCG         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3608530 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3608530 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3623724 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3623724 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3639222 | MSCG         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3639222 | MSCG         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3656427 | BARP         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3656427 | BARP         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3679448 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3679448 | JPMC         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 3/1/2014       | 3738758 | CITF         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 3/1/2014       | 3738758 | CITF         | IFERC | TRNS24   |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2794335 | MLC          | IFERC | 18LUB    |        | \$4.9600               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2344184 | MSCG         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2282175 | MSCG         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2348827 | JPMC         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2372734 | BARP         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3321945 | JPMC         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3130356 | CITF         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3334827 | DEUF         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3347580 | MSCG         | NYMEX | NG       |        | \$4.8550               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 2350080 | MSCG         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3354108 | DEUF         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3353378 | BARP         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3370423 | JPMC         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3371833 | CSEL         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3372755 | JPMC         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3378190 | MSCG         | IFERC | 18LUB    |        | \$4.8800               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3386833 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3454332 | CSEL         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3481640 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3473272 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3478032 | CITF         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3481828 | CSEL         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3523853 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3605388 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3608024 | BARP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3638127 | JPMC         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3681874 | CEHP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3681888 | CSEL         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3688772 | CEHP         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3799658 | MSCG         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3758103 | BCMF         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3782838 | MACO         | IFERC | MARLN    |        | \$4.8200               |                           |                       |                       |          |





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As of December 31, 2014

| Physical/Financial | Instrument | Pub Lat | Month    | Z Key   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Gas Price Cost on Hedge | Actual/Projected Eums | W Hedge # |
|--------------------|------------|---------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-------------------------|-----------------------|-----------|
| Financial          | FIXED SWAP |         | 3/1/2014 | 3787488 | CEHP         | IFERC  | MARSH    |        |                        | \$4.8200                    |                         |                       |           |
| Financial          | FIXED SWAP |         | 3/1/2014 | 3778418 | MCCO2        | IFERC  | MARSH    |        |                        | \$4.8200                    |                         |                       |           |
| Financial          | FIXED SWAP |         | 3/1/2014 | 3788538 | CITY         | IFERC  | MARSH    |        |                        | \$4.8200                    |                         |                       |           |
| Financial          | FIXED SWAP |         | 3/1/2014 | 3788988 | MCCO2        | IFERC  | MARSH    |        |                        | \$4.8200                    |                         |                       |           |
| Financial          | FIXED SWAP |         | 3/1/2014 | 3804139 | CEHP         | IFERC  | MARSH    |        |                        | \$4.8200                    |                         |                       |           |

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 Witness McClay  
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| Physical/Financial | Instrument             | Pub/Call | Month          | Z Key   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Savings/Cost on Hedge | Actual/Projected Burns | % Hedged |
|--------------------|------------------------|----------|----------------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-----------------------|------------------------|----------|
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3808200 | CEH#         | IFERC  | MAINLN   |        |                        | \$4 8200                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3818171 | CITI#        | IFERC  | MAINLN   |        |                        | \$4 8200                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3818271 | MCCO#        | IFERC  | MAINLN   |        |                        | \$4 8200                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 3858904 | CSEL         | IFERC  | MAINLN   |        |                        | \$4 8200                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 3/1/2014       | 4871897 | MLC          | IFERC  | MAINLN   |        |                        | \$4 8200                    |                       |                        |          |
|                    |                        |          | 3/1/2014 Total |         |              |        |          |        |                        |                             |                       | 13,190,600             | 84%      |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3502050 | JPMC#        | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3502050 | JPMC#        | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3513804 | BAR#         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3513804 | BAR#         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3523374 | MSCG         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3523374 | MSCG         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3533849 | CSEL         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3533849 | CSEL         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3538890 | CITI#        | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3538890 | CITI#        | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3551071 | BAR#         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3551071 | BAR#         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3581783 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3581783 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3584192 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3584192 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3588989 | CSEL         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3588989 | CSEL         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3601810 | MSCG         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3601810 | MSCG         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3608351 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3608351 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3623725 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3623725 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3638225 | MSCG         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3638225 | MSCG         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3650878 | BAR#         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3650878 | BAR#         | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3678447 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3678447 | JPMC#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 4/1/2014       | 3738709 | CITI#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 4/1/2014       | 3738709 | CITI#        | IFERC  | TRNSZ4   |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2128539 | JPMC#        | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2130431 | DEU#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2140359 | DEU#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2185108 | CSEL         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2181910 | MLC          | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2194805 | MLC          | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2208436 | MLC          | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2220234 | JPMC#        | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2244195 | USCG         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2282178 | MSCG         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2287823 | CSEL         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2298921 | CITI#        | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2308871 | JPMC#        | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2334872 | CSEL         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2348878 | JPMC#        | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2372735 | BAR#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2407836 | DEU#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2451040 | BAR#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2488878 | CSEL         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2578408 | BAR#         | IFERC  | HHUB     |        |                        | \$4 5900                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2822223 | BAR#         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 2855328 | JPMC#        | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 3475478 | CSEL         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 3477408 | BAR#         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |
| Financial          | FIXED SWAP             |          | 4/1/2014       | 3479827 | CSEL         | NYMEX  | NG       |        |                        | \$4 5840                    |                       |                        |          |

(Signature)

DEF 2017 Hedging Audit. Docket # 150001; AC 5-045-2-1

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Docket No 140001 (E)  
 Witness McClay  
 Exhibit No (JM 11)  
 Hearing Dates (Aug 11 to Dec 2013)  
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 12-10

DEF Gas Hedging Status  
 CONFIDENTIAL

As of December 31, 2014

| Physical Entity | Instrument | Put/Call | Month    | 2 Way   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Savings/Cost on Hedge | Actual/Projected Burn | % Hedged |
|-----------------|------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-----------------------|-----------------------|----------|
| Financial       | FIXED SWAP |          | 4/1/2014 | 3500344 | BARB         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3503811 | DEU#         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3570584 | USCG         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3527710 | CSEL         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3531873 | BARB         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3605793 | CITH         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3617086 | CSEL         | NYMEX  | NG       |        |                        | \$4.5848                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3635390 | CSEL         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3643158 | MACCP        | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3664483 | JPMCP        | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3667293 | JPMCP        | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3683554 | CSEL         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3688921 | CSEL         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3784560 | MSCG         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3789438 | CSEL         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3785881 | BARB         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3777544 | JPMCP        | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3788419 | JPMCP        | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3788439 | DEU#         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |
| Financial       | FIXED SWAP |          | 4/1/2014 | 3788132 | CITH         | IFERC  | MAHRLN   |        |                        | \$4.5400                    |                       |                       |          |

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Docket No 140001 (I)  
Witness McCloy  
Exhibit No (JM-11)  
Hedging Details (Aug Dec 2013)  
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DEF Gas Hedging Status  
CONFIDENTIAL

As of December 31, 2014

| Physical Financial | Instruments            | Exp. Cal | Term     | Z-Ref   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Savings/Costs Hedge | Actual Projected MMBtu | % Hedged |
|--------------------|------------------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|---------------------|------------------------|----------|
| Financial          | FIXED SWAP             | 4/1/2014 | 3894721  |         | CITM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 3893323  |         | BARB         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 3846352  |         | CSEL         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4071871  |         | JPMCB        | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4088018  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4187878  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4149422  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4170563  |         | MLC          | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4180501  |         | MLC          | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4228118  |         | CITM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4238118  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4263394  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4264228  |         | MACOP        | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4294924  |         | BOLM         | IFERC  | MAARLN   |        |                        |                             |                     |                        | \$4 5400 |
| Financial          | FIXED SWAP             | 4/1/2014 | 4288118  |         | BOLM         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 5900 |
| 4/1/2014 Total     |                        |          |          |         |              |        |          |        |                        |                             |                     |                        |          |
|                    |                        |          |          |         |              |        |          |        |                        |                             |                     | 11,991,668             | 73%      |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3582951 | JPMCB        | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3162851 | JPMCB        | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3513805 | BARB         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3513805 | BARB         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3123273 | MSCG         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3123273 | MSCG         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3532496 | CSEL         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3532496 | CSEL         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3532496 | CITM         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3532496 | CITM         | NYMEX  | NG       |        |                        |                             |                     |                        | \$4 7850 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3551073 | BARB         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3551073 | BARB         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3581784 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3581784 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3644183 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3644183 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3586670 | CSEL         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3586670 | CSEL         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3881820 | MSCG         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3881820 | MSCG         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3601552 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3601552 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3623726 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3623726 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3638220 | MSCG         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3638220 | MSCG         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3658829 | BARB         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3658829 | BARB         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3678448 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3678448 | JPMCB        | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 5/1/2014 | 3738718 | CITM         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 5/1/2014 | 3738718 | CITM         | IFERC  | TRANS24  |        |                        |                             |                     |                        | \$4 7700 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2128548 | JPMCB        | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2130432 | DEUM         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2160360 | DEUM         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2183109 | CSEL         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2181911 | MLC          | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2184808 | MLC          | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2200419 | MLC          | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2228237 | JPMCB        | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2244186 | MSCG         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2262177 | MSCG         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2287890 | CSEL         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2298822 | CELLP        | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2304872 | JPMCB        | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2334873 | CSEL         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2344828 | JPMCB        | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2372730 | BARB         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2407837 | DEUM         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |
| Financial          | FIXED SWAP             |          | 5/1/2014 | 2451050 | BARB         | IFERC  | 18-RUB   |        |                        |                             |                     |                        | \$4 8100 |

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DEF 2015 Hedging Audit. Docket # 150001; ACI 7-015-2-1

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As of December 31, 2014

**DEF Gas Hedging Status**  
**CONFIDENTIAL**

Docket No 1-10001 (1)  
 Winose McClay  
 Email No (JMI-11)  
 Hedging Details (Aug Dec 2013)  
 10 of 27

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 WP.2  
 P.12

| Physical/Financial | Instrument | P/L Cat | Month    | 2 way   | Counterparty | Market | Location | Volume | Fixed Price (\$/MBtu) | IFERC Settlement (\$/MBtu) | Swing Position Hedge | Actual/Projected Basis | % Hedged |
|--------------------|------------|---------|----------|---------|--------------|--------|----------|--------|-----------------------|----------------------------|----------------------|------------------------|----------|
| Financial          | FIXED SWAP |         | 5/1/2014 | 2409079 | CSEL         | IFERC  | 194UB    |        |                       | \$4 8100                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2578400 | BAR#         | IFERC  | 194UB    |        |                       | \$4 8100                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2622320 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2655378 | JPMC#        | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2475487 | CSEL         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2477487 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 2478679 | CSEL         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3488885 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3489891 | MSCG         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3483021 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3580343 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3580812 | DEUW         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3570565 | MSCG         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3522711 | CSEL         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3511874 | BAR#         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3536399 | BAR#         | IFERC  | 194UB    |        |                       | \$4 8100                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3547561 | JPMC#        | IFERC  | 194UB    |        |                       | \$4 8100                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3547723 | JPMC#        | IFERC  | 194UB    |        |                       | \$4 8100                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3605704 | CITM         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3617970 | CSEL         | NYMEX  | NG       |        |                       | \$4 7950                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3636402 | CSEL         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3643361 | MSCG         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3644486 | JPMC#        | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3667297 | JPMC#        | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3683666 | CSEL         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3496822 | CSEL         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3704589 | MSCG         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3749639 | CSEL         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3765862 | BAR#         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3777595 | JPMC#        | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3780620 | JPMC#        | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3786539 | DEUW         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3788123 | CITM         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3804722 | CITM         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |
| Financial          | FIXED SWAP |         | 5/1/2014 | 3808374 | BAR#         | IFERC  | MARLN    |        |                       | \$4 7200                   |                      |                        |          |

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DEF Gas Hedging Status  
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As of December 31, 2014

DEF 2015 Hedging Audit. Docket # 150001; ACN 05/10/15-2-1

| Physical/Financial | Instrument             | Pct/Cat | Month          | Qty     | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Settlement on Hedge | Actual/Projected Bunks | % Hedged |  |
|--------------------|------------------------|---------|----------------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|---------------------|------------------------|----------|--|
| Financial          | FIXED SWAP             |         | 8/1/2014       | 304853  | CSEL         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 4071872 | JPMCB        | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 408461  | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 4107877 | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4100423 | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4101544 | MLC          | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4100032 | MLC          | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4278117 | CITM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4235128 | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4263185 | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4284232 | MACOR        | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4284938 | BOLM         | IFERC  | MAINLN   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4264160 | BOLM         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 7200               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4268858 | JPMCB        | IFERC  | HHUB     |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4271200 | LRC          | IFERC  | HHUB     |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4271423 | BOLM         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4272041 | MLC          | IFERC  | HHUB     |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED SWAP             |         | 5/1/2014       | 4280393 | BOLM         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8100               |          |  |
|                    |                        |         | 5/1/2014 Total |         |              |        |          |        |                        |                             |                     |                        |          |  |
|                    |                        |         |                |         |              |        |          |        |                        |                             |                     | 17,887,800             | 67%      |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3502032 | JPMCB        | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3502032 | JPMCB        | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3513008 | BARF         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3513008 | BARF         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3523378 | USCG         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3523378 | USCG         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3533851 | CSEL         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3533851 | CSEL         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3538882 | CITM         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3538882 | CITM         | NYMEX  | NG       |        |                        |                             |                     | \$4 8100               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3551073 | BARF         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3551073 | BARF         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3581785 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3581785 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3584194 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3584194 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3588971 | CSEL         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3588971 | CSEL         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3601821 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3601821 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3608533 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3608533 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3623727 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3623727 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3638227 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3638227 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3658230 | BARF         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3658230 | BARF         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3678440 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3678440 | JPMCB        | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3738711 | CITM         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3738711 | CITM         | IFERC  | TRNS24   |        |                        |                             |                     | \$4 5700               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2120341 | JPMCB        | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2130433 | DEUW         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2140341 | DEUW         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2165119 | CSEL         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2181814 | MLC          | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2194807 | MLC          | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2200449 | MLC          | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2270231 | JPMCB        | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2284187 | MSCG         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2283178 | MSCG         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2287827 | CSEL         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2288823 | DEUW         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2304873 | JPMCB        | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2334874 | CSEL         | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2348828 | JPMCB        | IFERC  | HHUB     |        |                        |                             |                     | \$4 8300               |          |  |

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DEF 2015 Hedging Audit. Docket # 150001; ACE 07 1-045-2-1

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As of December 31, 2014

**DEF Gas Hedging Status**  
**CONFIDENTIAL**

Docket No 140001 H-  
Witness McClay  
Label No (JN) 117  
Hedging Details (Aug Dec 2013)  
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*WP-2*  
*P-14*

| Financial | Instrument | PLS Cat | Month    | 2 Way   | Country/Qty | Market | Expiry | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Scenario/Option Hedge | Actual Projected Burns | % Hedged |
|-----------|------------|---------|----------|---------|-------------|--------|--------|--------|------------------------|-----------------------------|-----------------------|------------------------|----------|
| Financial | FIXED SWAP |         | 8/1/2014 | 2377733 | BAR#        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2407839 | DEUB        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2431851 | BAR#        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2488649 | CSEL        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2678412 | BAR#        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2922279 | BAR#        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 2958330 | JPMC#       | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3475423 | CSEL        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3477408 | BAR#        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3478028 | CSEL        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3484884 | BAR#        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3490892 | MSCG        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3493029 | BAR#        | NYMEX  | NG     |        |                        | \$4.8183                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3600348 | BAR#        | NYMEX  | NG     |        |                        | \$4.8180                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3601813 | DEUB        | NYMEX  | NG     |        |                        | \$4.8180                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3520568 | MSCG        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3523312 | CSEL        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3531875 | BAR#        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3536423 | BAR#        | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3542892 | JPMC#       | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3547124 | JPMC#       | IFERC  | 184UB  |        |                        | \$4.8300                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3605293 | CITB        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3612071 | CSEL        | NYMEX  | NG     |        |                        | \$4.8190                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3635403 | CSEL        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3643182 | MACCP       | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3664487 | JPMC#       | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3687253 | JPMC#       | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3682381 | CSPF        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3686923 | CSEL        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3704378 | MSCG        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3749640 | CSEL        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3785683 | BAR#        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3777596 | JPMC#       | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3790851 | JPMC#       | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3798348 | DEUB        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3788138 | CITB        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3804723 | CITB        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3808323 | BAR#        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |
| Financial | FIXED SWAP |         | 8/1/2014 | 3849334 | CSEL        | IFERC  | MARLN  |        |                        | \$4.5400                    |                       |                        |          |

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DEF Gas Hedging Status  
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As of December 31, 2014

| Financial Instrument | Instrument             | Put/Call | Month    | 2 Price | Contract Qty | Market | Location | Volume | Fixed Price (USD/MBtu) | IFERC Settlement (\$/MMBtu) | Settlement Cost (\$/MMBtu) | Actual Proposed Burns | % Hedged |
|----------------------|------------------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|----------------------------|-----------------------|----------|
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4011973 | JPMCP        | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4019618 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4197079 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4140424 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4170585 | MLC          | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4100033 | MLC          | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4229118 | CITM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4235171 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4263566 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4264273 | MCCOP        | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4264962 | BOAM         | IFERC  | MAINLN   |        |                        |                             |                            | \$4,5400              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4264161 | BOAM         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,5700              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4268239 | JPMCP        | IFERC  | MLUB     |        |                        |                             |                            | \$4,6300              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4271210 | MLC          | IFERC  | MLUB     |        |                        |                             |                            | \$4,6300              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4271829 | BOAM         | IFERC  | MLUB     |        |                        |                             |                            | \$4,6300              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4273842 | MLC          | IFERC  | MLUB     |        |                        |                             |                            | \$4,6300              |          |
| Financial            | FIXED SWAP             |          | 6/1/2014 | 4290390 | BOAM         | IFERC  | MLUB     |        |                        |                             |                            | \$4,6300              |          |
| 6/1/2014 Total       |                        |          |          |         |              |        |          |        |                        |                             |                            |                       |          |
|                      |                        |          |          |         |              |        |          |        |                        |                             |                            |                       |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3502053 | JPMCP        | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3502053 | JPMCP        | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3513807 | BARB         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3513807 | BARB         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3523377 | MSCG         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3523377 | MSCG         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3533812 | CSEL         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3533812 | CSEL         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3538843 | CITM         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3538843 | CITM         | NYMEX  | NG       |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3581074 | BARB         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3581074 | BARB         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3581789 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3581789 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3584185 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3584185 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3588972 | CSEL         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3588972 | CSEL         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3601822 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3601822 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3606554 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3606554 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3623739 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3623739 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3638229 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3638229 | MSCG         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3656831 | BARB         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3656831 | BARB         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3678450 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3678450 | JPMCP        | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | CALL     | 7/1/2014 | 3718712 | CITM         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED FINANCIAL OPTION | PUT      | 7/1/2014 | 3718712 | CITM         | IFERC  | TRNS24   |        |                        |                             |                            | \$4,4000              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2128543 | JPMCP        | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2130414 | DEUM         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2149382 | DEUM         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2185111 | CSEL         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2181915 | MLC          | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2184809 | MLC          | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2209443 | MLC          | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2220243 | JPMCP        | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2244188 | MSCG         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2262170 | MSCG         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2272828 | CSEL         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2288970 | DEUM         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2304870 | JPMCP        | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2324875 | CSEL         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2348818 | JPMCP        | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |
| Financial            | FIXED SWAP             |          | 7/1/2014 | 2372742 | BARB         | IFERC  | MLUB     |        |                        |                             |                            | \$4,4100              |          |

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DEF Gas Hedging Status  
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As of December 31, 2014

DEF 2015 Hedging Audit. Docket # 150001; AC 5-045-2-1

| Physical/Financial | Instrument             | Pub/Cal | Month          | Z Key   | Counterparty | Asset | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Basings/Cost on Hedge | Actual/Projected Burns | % Hedged   |     |
|--------------------|------------------------|---------|----------------|---------|--------------|-------|----------|--------|------------------------|-----------------------------|-----------------------|------------------------|------------|-----|
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4107079 | BOAH         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4148423 | BOAH         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4176598 | MLC          | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4180534 | MLC          | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4226121 | CITP         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4235122 | BOAH         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4262347 | BOAH         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4264234 | MACO         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4264985 | BOAH         | IFERC | MARLN    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4268162 | BOAH         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4288940 | JPMC         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4271211 | MLC          | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4271927 | BOAH         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4273043 | MLC          | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 7/1/2014       | 4280167 | BOAH         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
|                    |                        |         | 7/1/2014 Total |         |              |       |          |        |                        |                             |                       |                        | 20,574,600 | 56% |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3502654 | JPMC         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3502654 | JPMC         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3513408 | BARB         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3513408 | BARB         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3523378 | MSCG         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3523378 | MSCG         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3533853 | CSEL         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3533853 | CSEL         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3538864 | CITP         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3538864 | CITP         | NYMEX | NG       |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3531675 | BARB         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3531675 | BARB         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3581781 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3581781 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3584186 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3584186 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3586873 | CSEL         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3586873 | CSEL         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3601823 | MSCG         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3601823 | MSCG         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3603555 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3603555 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3623731 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3623731 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3639235 | MSCG         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3639235 | MSCG         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3656832 | BARB         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3656832 | BARB         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3678431 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3678431 | JPMC         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 8/1/2014       | 3730713 | CITP         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 8/1/2014       | 3730713 | CITP         | IFERC | TRNS24   |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2128545 | JPMC         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2136437 | DEUM         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2140383 | DEUM         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2185112 | CSEL         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2181916 | MLC          | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2184606 | MLC          | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2208444 | MLC          | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2220244 | JPMC         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2241188 | MSCG         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2263180 | MSCG         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2287829 | CSEL         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2268825 | DEUM         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2304875 | JPMC         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2334878 | CSEL         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2348840 | JPMC         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2372743 | BARB         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2487840 | DEUM         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |
| Financial          | FIXED SWAP             |         | 8/1/2014       | 2491033 | BARB         | IFERC | 104UB    |        |                        |                             |                       |                        |            |     |

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DEF Gas Hedging Status  
 CONFIDENTIAL

As of December 31, 2014

DEF 2014 Hedging Audit. Docket # 150001; ACC 15-045-2-1

| Physical/Financial | Instrument | Pub Cost | Month    | 2 Way   | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | WERC Settlements (\$/MMBtu) | Savings/Cost on Hedge | Actual Projected Data | % Hedged |
|--------------------|------------|----------|----------|---------|--------------|--------|----------|--------|------------------------|-----------------------------|-----------------------|-----------------------|----------|
| Financial          | FIXED SWAP |          | 8/1/2014 | 2489882 | CBEL         | IFERC  | HRJ20    |        |                        | \$3 8100                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 2578416 | BARB         | IFERC  | HRJ20    |        |                        | \$3 8100                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 2822811 | BARB         | NYMEX  | NG       |        |                        | \$3 8800                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 2855334 | JPMCB        | NYMEX  | NG       |        |                        | \$3 8200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3475430 | CBEL         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3477490 | BARB         | NYMEX  | NG       |        |                        | \$3 8200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3478831 | CBEL         | NYMEX  | NG       |        |                        | \$3 8200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3488800 | BARB         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3488984 | MSCG         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3489031 | BARB         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3500348 | BARB         | NYMEX  | NG       |        |                        | \$3 8600                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3682813 | DEUS         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3520568 | MSCG         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3522714 | CBEL         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3531877 | BARB         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3538404 | BARB         | IFERC  | HRJ20    |        |                        | \$3 8100                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3542854 | JPMCB        | IFERC  | HRJ20    |        |                        | \$3 8100                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3547126 | JPMCB        | IFERC  | HRJ20    |        |                        | \$3 8100                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3685297 | CITP         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3612073 | CBEL         | NYMEX  | NG       |        |                        | \$3 8000                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3635401 | CBEL         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3643184 | MSCG         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3644889 | JPMCB        | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3647283 | JPMCB        | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3683583 | CBEL         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3688825 | CBEL         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3704572 | MSCG         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3749847 | CBEL         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3783485 | BARB         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3777588 | JPMCB        | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3780633 | JPMCB        | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3786542 | DEUS         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3788138 | CITP         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3804725 | CITP         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3808377 | BARB         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 3849756 | CBEL         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 4871873 | JPMCB        | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 4889670 | BCMF         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 4187830 | BCMF         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |
| Financial          | FIXED SWAP |          | 8/1/2014 | 4188478 | DOMP         | IFERC  | MAHJN    |        |                        | \$3 7200                    |                       |                       |          |

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 AS OF December 31, 2014

Docket No 140001 F  
 Witness McClay  
 Exhibit No (JM-11)  
 Hedging Details (Aug Dec 2013)  
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DEF Gas Hedging Status  
 CONFIDENTIAL

DEF 2015 Hedging Audit. Docket # 150001; ACC 5-015-2-1

| Physical/Financial | Instrument             | Maturity | Month   | Qty     | Commodity | Strike | Location | Volume | Fixed Price (12/31/2014) | IFERC Amount (12/31/2014) | Strike/Option Hedge | Actual Projected Basis | % Hedged |
|--------------------|------------------------|----------|---------|---------|-----------|--------|----------|--------|--------------------------|---------------------------|---------------------|------------------------|----------|
| Financial          | FIXED SWAP             |          | 01/2014 | 4170367 | MLC       | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4180035 | MLC       | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4220429 | CITB      | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4230123 | BOM       | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4263558 | BOM       | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4284233 | MACOP     | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4284988 | BOM       | IFERC  | MARLN    |        |                          | \$3 7200                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4256183 | BOM       | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4268841 | JPMC      | IFERC  | HRUB     |        |                          | \$3 8100                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4271212 | MLC       | IFERC  | HRUB     |        |                          | \$3 8100                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4271828 | BOM       | IFERC  | HRUB     |        |                          | \$3 8100                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4273044 | MLC       | IFERC  | HRUB     |        |                          | \$3 8100                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 4290196 | BOM       | IFERC  | HRUB     |        |                          | \$3 8100                  |                     |                        |          |
| 01/2014 Total      |                        |          |         |         |           |        |          |        |                          |                           |                     | 77,879,100             | 83%      |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3902053 | JPMC      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3902053 | JPMC      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3512808 | BARF      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3512808 | BARF      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3523178 | MSCG      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3523178 | MSCG      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3533854 | CSEL      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3533854 | CSEL      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3539883 | CITB      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3539883 | CITB      | NYMEX  | NG       |        |                          | \$3 9570                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3551978 | BARF      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3551978 | BARF      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3581788 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3581788 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3584181 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3584181 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3588974 | CSEL      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3588974 | CSEL      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3601824 | MSCG      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3601824 | MSCG      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3605356 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3605356 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3623732 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3623732 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3632728 | MSCG      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3632728 | MSCG      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3636833 | BARF      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3636833 | BARF      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3678452 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3678452 | JPMC      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | CALL     | 01/2014 | 3734714 | CITB      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED FINANCIAL OPTION | PUT      | 01/2014 | 3734714 | CITB      | IFERC  | TRNS24   |        |                          | \$3 9000                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2128548 | JPMC      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2130418 | DELM      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2140384 | DELM      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2184119 | CSEL      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2184917 | MLC       | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2184810 | MLC       | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2209445 | MLC       | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2228245 | JPMC      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2244170 | MSCG      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2282181 | MSCG      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2287830 | CSEL      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2298826 | DELM      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2304878 | JPMC      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2334877 | CSEL      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2348841 | JPMC      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2372744 | BARF      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2407841 | DELM      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2434034 | BARF      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2488803 | CSEL      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |
| Financial          | FIXED SWAP             |          | 01/2014 | 2578415 | BARF      | IFERC  | HRUB     |        |                          | \$3 9900                  |                     |                        |          |

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 As of December 31, 2014

**DEF Gas Hedging Status  
 CONFIDENTIAL**

Docket No 140001-EI  
 Witness McClay  
 Exhibit No (JM 17)  
 Hedging Details (Aug Dec 2013)  
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DEF 2015 Hedging Audit. Docket # 150001; AQ 5-015-2-1

| Physical Financial | Instrument | Fac Cat | Month   | Z Key   | Counterparty | Market | Location | Volume | Fixed Price (1/10/00) | IFERC Settlement (1/10/00) | Savings/Cost on Hedge | Actual Projected Basis | % Hedged |
|--------------------|------------|---------|---------|---------|--------------|--------|----------|--------|-----------------------|----------------------------|-----------------------|------------------------|----------|
| Financial          | FIXED SWAP |         | 01/2014 | 2627832 | BARB         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2664335 | JPMCB        | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2475431 | CSEL         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2477411 | BARB         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2478832 | CSEL         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2488897 | BARB         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2490845 | MSCG         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2493832 | BARB         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2498249 | BARB         | NYMEX  | NG       |        |                       |                            | \$2 9578              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2503818 | DEUA         | NYMEX  | NG       |        |                       |                            | \$3 9578              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2528580 | MSCG         | NYMEX  | NG       |        |                       |                            | \$3 9578              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2527715 | CSEL         | NYMEX  | NG       |        |                       |                            | \$3 9578              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2531878 | BARB         | NYMEX  | NG       |        |                       |                            | \$3 9578              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2548495 | BARB         | IFERC  | HHUS     |        |                       |                            | \$3 9900              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2542895 | JPMCB        | IFERC  | HHUS     |        |                       |                            | \$3 9900              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2541121 | JPMCB        | IFERC  | HHUS     |        |                       |                            | \$3 9900              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2605298 | CITM         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2612074 | CSEL         | NYMEX  | NG       |        |                       |                            | \$3 9570              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2625408 | CSEL         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2643155 | MACOM        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2664188 | JPMCB        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2681788 | JPMCB        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2683564 | CSEL         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2694828 | CSEL         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2764577 | MSCG         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2748543 | CSEL         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2783588 | BARB         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2771898 | JPMCB        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2789682 | JPMCB        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2788543 | DEUA         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2788137 | CITM         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2884728 | CITM         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2888228 | BARB         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2849357 | CSEL         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2871876 | JPMCB        | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 2895421 | BOMF         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 4187687 | BOMF         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 4148427 | BOMF         | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 4176588 | MLC          | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |
| Financial          | FIXED SWAP |         | 01/2014 | 4180736 | MLC          | IFERC  | MARLN    |        |                       |                            | \$3 9000              |                        |          |

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DEF 2015 Hedging Audit. Docket # 150001; AC 5-015-2-1

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Docket No 140001-F1  
 Witness McClay  
 Exhibit No (JA 11)  
 Hearing Details (Aug Dec 2013)  
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DEF Gas Hedging Status  
 CONFIDENTIAL

As of December 31, 2014

| Physical/Financial | Instrument             | PLCC# | Month         | Z#      | Counterparty | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Payment (\$/MMBtu) | Savings/Cost on Hedge | Actual Projected Burns | % Hedged |
|--------------------|------------------------|-------|---------------|---------|--------------|--------|----------|--------|------------------------|--------------------------|-----------------------|------------------------|----------|
| Financial          | FIXED SWAP             |       | 01/2014       | 4228127 | CITG         | IFERC  | MAHLEN   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4235124 | BOMM         | IFERC  | MAHLEN   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4263568 | BOMM         | IFERC  | MAHLEN   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4284238 | MACOR        | IFERC  | MAHLEN   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4284988 | BOMM         | IFERC  | MAHLEN   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4288164 | BOMM         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4288842 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4271213 | MLC          | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4311629 | BOMM         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4273043 | MLC          | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 01/2014       | 4290199 | BOMM         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
|                    |                        |       | 01/2014 Total |         |              |        |          |        |                        |                          |                       | 17,533,700             | 43%      |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3507036 | JPMC#        | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3502956 | JPMC#        | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3513810 | BAR#         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3513810 | BAR#         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3523300 | MSCG         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3523300 | MSCG         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3533453 | CSEL         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3533453 | CSEL         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3538888 | CITG         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3538888 | CITG         | NYMEX  | NG       |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3551077 | BAR#         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3551077 | BAR#         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3581799 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3581799 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3584108 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3584108 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3584108 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3588979 | CSEL         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3588979 | CSEL         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3601025 | MSCG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3601025 | MSCG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3688197 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3688197 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3623733 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3623733 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3592210 | MSCG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3629310 | MSCG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3658134 | BAR#         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3658134 | BAR#         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3678433 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3678433 | JPMC#        | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3736723 | CITG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED FINANCIAL OPTION |       | 10/1/2014     | 3736723 | CITG         | IFERC  | TRNS24   |        |                        | \$3 9000                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2126547 | JPMC#        | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2130439 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2148363 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2163118 | CSEL         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2181015 | MLC          | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2194811 | MLC          | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2209448 | MLC          | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2220248 | JPMC#        | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2240171 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2287182 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2287831 | CSEL         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2288927 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2304877 | JPMC#        | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2331878 | CSEL         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2346642 | JPMC#        | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2372749 | BAR#         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2407842 | MSCG         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2431053 | BAR#         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2488884 | CSEL         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2578418 | BAR#         | IFERC  | TRNS24   |        |                        | \$4 0400                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2627831 | BAR#         | NYMEX  | NG       |        |                        | \$3 9840                 |                       |                        |          |
| Financial          | FIXED SWAP             |       | 10/1/2014     | 2653338 | JPMC#        | NYMEX  | NG       |        |                        | \$3 9840                 |                       |                        |          |



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DEF Gas Hedging Status  
CONFIDENTIAL

As of December 31, 2014

DEF 2015 Hedging Audit. Docket # 150001; ACY 5-015-2-1

| Physical<br>Financial | Instrument | Put/Call | Month     | Z Key   | Counterparty | Market | Location | Volume | Fixed Price<br>(\$/MMBtu) | if ERC Settlement<br>(\$/MMBtu) | Settling Cost on<br>Hedge | Actual/Projected<br>Burns | % Hedged |
|-----------------------|------------|----------|-----------|---------|--------------|--------|----------|--------|---------------------------|---------------------------------|---------------------------|---------------------------|----------|
| Financial             | FIXED SWAP |          | 10/1/2014 | 3476432 | CBEL         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3477412 | BARB         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3479823 | CBEL         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3480699 | BARB         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3490988 | MSCG         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3493033 | BARB         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3500356 | BARB         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3503817 | MSCG         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3520378 | MSCG         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3522718 | CBEL         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3531879 | BARB         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3605789 | CBEL         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3612875 | CBEL         | NYMEX  | NO       |        |                           | \$3.9849                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3633107 | CBEL         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3643165 | MACQ9        | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3684191 | JPLC9        | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3687287 | JPLC9        | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3683585 | CBEL         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3698827 | CBEL         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3704578 | MSCG         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3709844 | CBEL         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3705687 | BARB         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3717808 | JPLC9        | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3720863 | JPLC9        | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |
| Financial             | FIXED SWAP |          | 10/1/2014 | 3728544 | MSCG         | IFERC  | MARLN    |        |                           | \$3.9300                        |                           |                           |          |

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DEF 2015 Hedging Audit. Docket # 150001; AQ 05/15/2015 5-015-2-1

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As of December 31, 2014

**DEF Gas Hedging Status**  
**CONFIDENTIAL**

Docket No 140001 E1  
 Witness McClay  
 Contract No (JM 11)  
 Hedging Dates (Aug - Dec 2013)  
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| Physical/Financial | Instrument             | PLA Cat | Month           | Qty     | Commodity | Market | Location | Volume | Fixed Price (\$/MMBtu) | BLMCO Contract (\$/MMBtu) | Savings Cost on Hedge | Actual/Projected Bbls | % Hedged |
|--------------------|------------------------|---------|-----------------|---------|-----------|--------|----------|--------|------------------------|---------------------------|-----------------------|-----------------------|----------|
| Financial          | FIXED SWAP             |         | 10/1/2014       | 3768134 | CITB      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 3804727 | CITB      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 3406329 | DARF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 3848364 | CSEL      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4071971 | JPMC      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4000822 | BOMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4187394 | BOMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4140428 | BOMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4179589 | MFC       | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4140007 | MFC       | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4296138 | CITB      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4233125 | SCMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4263400 | BOMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4284237 | MACQF     | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4284978 | BOMF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8300 |
| Financial          | FIXED SWAP             |         | 10/1/2014       | 4268165 | BOMF      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 8300 |
|                    |                        |         | 10/1/2014 Total |         |           |        |          |        |                        |                           |                       | 18,316,800            | 85%      |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3513811 | BARF      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3513811 | BARF      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3523381 | MCCG      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3523381 | MCCG      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3533856 | CSEL      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3533856 | CSEL      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3538087 | CITB      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3538087 | CITB      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3551078 | BARF      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3551078 | BARF      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3561780 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3561780 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3564199 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3564199 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3568976 | CSEL      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3568976 | CSEL      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3601676 | MCCG      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3601676 | MCCG      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3608558 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3608558 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3622734 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3622734 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3638740 | MCCG      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3638740 | MCCG      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3656435 | BARF      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3656435 | BARF      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3678454 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3678454 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | CALL    | 11/1/2014       | 3730724 | CITB      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED FINANCIAL OPTION | PUT     | 11/1/2014       | 3730724 | CITB      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 2708447 | MFC       | IFERC  | IFRLO    |        |                        |                           |                       |                       | \$2 7700 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 2244172 | MCCG      | IFERC  | IFRLO    |        |                        |                           |                       |                       | \$2 7700 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 2782183 | MCCG      | IFERC  | IFRLO    |        |                        |                           |                       |                       | \$2 7700 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 2348843 | JPMC      | IFERC  | IFRLO    |        |                        |                           |                       |                       | \$2 7700 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 2372750 | BARF      | IFERC  | IFRLO    |        |                        |                           |                       |                       | \$2 7700 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3385727 | BARF      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3674175 | CITB      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3638887 | MACQF     | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3664506 | BARF      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3693821 | MCCG      | NYMEX  | NO       |        |                        |                           |                       |                       | \$2 7200 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3743556 | JPMC      | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3765823 | MACQF     | IFERC  | TRNS24   |        |                        |                           |                       |                       | \$2 7000 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3777581 | BARF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8400 |
| Financial          | FIXED SWAP             |         | 11/1/2014       | 3804993 | BARF      | IFERC  | MARLN    |        |                        |                           |                       |                       | \$2 8400 |



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Docket No 140001-E1  
 Witness McClellan  
 Exhibit No (JM 17)  
 Hearing Dates (Aug Dec 2013)  
 12 of 27

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DEF Gas Hedging Status  
 CONFIDENTIAL

As of December 31, 2014

DEF 2014 Hedging Audit. Docket # 150001; AQ 5-045-2-1

| Physical/Financial | Instrument       | Put/Call | Month           | Z Key   | Counterparty         | ISDA#        | Location       | Volume | Fixed Price (\$/MM Btu) | # BAC Delivered (\$/MM Btu) | Savings Cost on Hedge | Actual/Projected Btus | Stranded |
|--------------------|------------------|----------|-----------------|---------|----------------------|--------------|----------------|--------|-------------------------|-----------------------------|-----------------------|-----------------------|----------|
| Financial          | FIXED SWAP       |          | 11/1/2014       | 300841  | CITIB                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3010102 | CITIB                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3021300 | JPMCP                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3445010 | JPMCP                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3451200 | MSCG                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3000332 | CSEL                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3000999 | JPMCP                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3003201 | BARB                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3000870 | MACCP                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3954769 | CSEL                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 3964320 | CITIB                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4015053 | MSCG                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4031063 | MSCG                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4037304 | MSCG                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4041532 | CITIB                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4044549 | CSEL                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4070270 | MLC                  | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4089007 | CSEL                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4140681 | MLC                  | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4263401 | BOAM                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4264239 | MACCP                | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4265172 | BOAM                 | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4208290 | MLC                  | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4540844 | MLC                  | IFERC        | HRUB           |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4542540 | JPMCP                | IFERC        | HRUB           |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4573270 | BOAM                 | IFERC        | HRUB           |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4572072 | MLC                  | IFERC        | MAHLEN         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4581081 | BOAM                 | IFERC        | TRN324         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4587040 | JPMCP                | IFERC        | TRN324         |        |                         |                             |                       |                       |          |
| Financial          | FIXED SWAP       |          | 11/1/2014       | 4583204 | MLC                  | NYMEX        | NG             |        |                         |                             |                       |                       |          |
|                    |                  |          | 11/1/2014 Total |         |                      |              |                |        |                         |                             |                       | 10,472,000            | 0%       |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226037 | Barclays Bank E      | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226037 | Barclays Bank E      | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226034 | Morgan Stanley E     | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226036 | Morgan Stanley E     | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226041 | Credit Suisse Int    | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226041 | Credit Suisse Int    | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226042 | Citigroup Energy E   | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226042 | Citigroup Energy E   | NYMEX NG L1D | Henry Hub      |        |                         |                             |                       | \$4,2820              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226043 | Barclays Bank E      | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226043 | Barclays Bank E      | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226002 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226002 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226021 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226021 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226034 | Credit Suisse Int    | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226034 | Credit Suisse Int    | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226040 | Morgan Stanley E     | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226040 | Morgan Stanley E     | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3226051 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3226051 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3227144 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3227144 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3227260 | Morgan Stanley E     | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3227260 | Morgan Stanley E     | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3227270 | Barclays Bank E      | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3227270 | Barclays Bank E      | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3227271 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3227271 | JPMorganChase Bank E | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Call     | 12/1/2014       | 3227279 | Citigroup Energy E   | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |
| Financial          | Financial Option | Put      | 12/1/2014       | 3227279 | Citigroup Energy E   | IFERC        | Tranche Zone 4 |        |                         |                             |                       | \$4,3000              |          |

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As of December 31, 2014

**DEF Gas Storage Hedging Status**  
**CONFIDENTIAL**

Docket No 140001-01  
 Witness McClay  
 Exhibit No (JPA 11)  
 Hedging Details (Aug Dec 2013)  
 1 of 1

WP-2  
 P. 23

| Physical/<br>Financial | Instrument | Months   | Z Key   | Country/State | Market | Location | Volume | Fixed Price<br>(\$/MMBtu) | IFERC Settlement<br>(\$/MMBtu) | Savings/Cost on<br>Hedge | Actual/Projected<br>Burns | % Hedged |
|------------------------|------------|----------|---------|---------------|--------|----------|--------|---------------------------|--------------------------------|--------------------------|---------------------------|----------|
| Financial              | FIXED SWAP | 6/1/2014 | 4370699 | MADON         | IFERC  | FGT23    |        |                           | \$4.7100                       |                          |                           |          |
| Financial              | FIXED SWAP | 6/1/2014 | 4435487 | JPMON         | IFERC  | FGT23    |        |                           | \$4.7100                       |                          |                           |          |
| 6/1/2014 Total         |            |          |         |               |        |          |        |                           |                                |                          | 250,000                   | 60%      |

DEF 2015 Hedging Audit. Docket # 150001; AC 5-075-2-1

*6/21/14*  
*6/21/14*  
*6/21/14*

DEF #2 Oil Hedging Status  
 CONFIDENTIAL

*WP 7*  
*P 26*

DEF 2015 Hedging Audit. Docket # 150001; AC 5-045-2-1

| Physical/Financial | Instrument | Month           | Z Key   | Counterparty | Market | Location | Volume (Bbls) | Fixed Price (\$/Bbl) | Market Swap Biz Average (\$/Bbl) | Savings-Cost on Hedge | Actual/Projected Burns | % Hedged |
|--------------------|------------|-----------------|---------|--------------|--------|----------|---------------|----------------------|----------------------------------|-----------------------|------------------------|----------|
| Financial          | FIXED SWAP | 1/1/2014        | 4239468 | JPMC#        | USGLF  | NOZULS   |               |                      | \$121 6462                       |                       |                        |          |
| Financial          | FIXED SWAP | 1/1/2014        | 4242337 | MSCG         | USGLF  | NOZULS   |               |                      | \$121 65                         |                       |                        |          |
|                    |            | 1/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 13,328                 | 23%      |
| Financial          | FIXED SWAP | 2/1/2014        | 4239469 | JPMC#        | USGLF  | NOZULS   |               |                      | \$124 9500                       |                       |                        |          |
| Financial          | FIXED SWAP | 2/1/2014        | 4242354 | MSCG         | USGLF  | NOZULS   |               |                      | \$124 9500                       |                       |                        |          |
|                    |            | 2/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 8,352                  | 32%      |
| Financial          | FIXED SWAP | 3/1/2014        | 4239470 | JPMC#        | USGLF  | NOZULS   |               |                      | \$122 5308                       |                       |                        |          |
| Financial          | FIXED SWAP | 3/1/2014        | 4242355 | MSCG         | USGLF  | NOZULS   |               |                      | \$122 5308                       |                       |                        |          |
|                    |            | 3/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 10,685                 | 28%      |
| Financial          | FIXED SWAP | 4/1/2014        | 4239471 | JPMC#        | USGLF  | NOZULS   |               |                      | \$123 1482                       |                       |                        |          |
| Financial          | FIXED SWAP | 4/1/2014        | 4318164 | BOM#         | USGLF  | NOZULS   |               |                      | \$123 1482                       |                       |                        |          |
|                    |            | 4/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 28,178                 | 14%      |
| Financial          | FIXED SWAP | 5/1/2014        | 4239472 | JPMC#        | USGLF  | NOZULS   |               |                      | \$121 9470                       |                       |                        |          |
| Financial          | FIXED SWAP | 5/1/2014        | 4318165 | BOM#         | USGLF  | NOZULS   |               |                      | \$121 9470                       |                       |                        |          |
|                    |            | 5/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 17,592                 | 23%      |
| Financial          | FIXED SWAP | 6/1/2014        | 4239473 | JPMC#        | USGLF  | NOZULS   |               |                      | \$122 6318                       |                       |                        |          |
| Financial          | FIXED SWAP | 6/1/2014        | 4318166 | BOM#         | USGLF  | NOZULS   |               |                      | \$122 6318                       |                       |                        |          |
|                    |            | 6/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 13,592                 | 28%      |
| Financial          | FIXED SWAP | 7/1/2014        | 4239474 | JPMC#        | USGLF  | NOZULS   |               |                      | \$119 4608                       |                       |                        |          |
| Financial          | FIXED SWAP | 7/1/2014        | 4320148 | MLC          | USGLF  | NOZULS   |               |                      | \$119 4608                       |                       |                        |          |
|                    |            | 7/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 22,538                 | 13%      |
| Financial          | FIXED SWAP | 8/1/2014        | 4239475 | JPMC#        | USGLF  | NOZULS   |               |                      | \$118 5828                       |                       |                        |          |
| Financial          | FIXED SWAP | 8/1/2014        | 4320150 | MLC          | USGLF  | NOZULS   |               |                      | \$118 5828                       |                       |                        |          |
|                    |            | 8/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 17,938                 | 17%      |
| Financial          | FIXED SWAP | 9/1/2014        | 4239476 | JPMC#        | USGLF  | NOZULS   |               |                      | \$113 7990                       |                       |                        |          |
| Financial          | FIXED SWAP | 9/1/2014        | 4320151 | MLC          | USGLF  | NOZULS   |               |                      | \$113 7990                       |                       |                        |          |
|                    |            | 9/1/2014 Total  |         |              |        |          |               |                      |                                  |                       | 4,543                  | 66%      |
| Financial          | FIXED SWAP | 10/1/2014       | 4239476 | JPMC#        | USGLF  | NOZULS   |               |                      | \$105 1899                       |                       |                        |          |
|                    |            | 10/1/2014 Total |         |              |        |          |               |                      |                                  |                       | 5,946                  | 34%      |
| Financial          | FIXED SWAP | 11/1/2014       | 3230017 | JPMC#        | USGLF  | NOZULS   |               |                      | \$97 5782                        |                       |                        |          |
|                    |            | 11/1/2014 Total |         |              |        |          |               |                      |                                  |                       | 8,383                  | 24%      |
| Financial          | FIXED SWAP | 12/1/2014       | 3230017 | JPMC#        | USGLF  | NOZULS   |               |                      | \$74 6718                        |                       |                        |          |
|                    |            | 12/1/2014 Total |         |              |        |          |               |                      |                                  |                       | 15,194                 | 13%      |

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DEF Coal Transportation Hedging Status - Barga  
 CONFIDENTIAL

As of December 31, 2014

DEF 2013 Hedging Audit. Docket # 150001; ACY 5-035-2-1

| Physical Contract | Instrument | Month     | Z Price | Market | Location | Volume (Gallons) | Fixed Price (\$/Gallon) | Market Settlement (\$/Gallon) | Estimated Savings (Cost) on Hedge | Estimated Expense | Total % Estimated In-Period Expense |
|-------------------|------------|-----------|---------|--------|----------|------------------|-------------------------|-------------------------------|-----------------------------------|-------------------|-------------------------------------|
| Financial         | FIXED SWAP | 1/1/2014  | 380000  | USGLF  | NOZULB   |                  |                         | \$2 9011                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 1/1/2014  | 3971448 | USGLF  | NOZULB   |                  |                         | \$2 9011                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 1/1/2014  | 4105804 | USGLF  | NOZULB   |                  |                         | \$2 9011                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 1/1/2014  | 4219684 | USGLF  | NOZULB   |                  |                         | \$2 9011                      |                                   |                   |                                     |
| 1/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 382,328           | 64%                                 |
| Financial         | FIXED SWAP | 2/1/2014  | 3881971 | USGLF  | NOZULB   |                  |                         | \$2 9175                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 2/1/2014  | 3971458 | USGLF  | NOZULB   |                  |                         | \$2 9175                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 2/1/2014  | 4165885 | USGLF  | NOZULB   |                  |                         | \$2 9175                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 2/1/2014  | 4219685 | USGLF  | NOZULB   |                  |                         | \$2 9175                      |                                   |                   |                                     |
| 2/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 382,172           | 64%                                 |
| Financial         | FIXED SWAP | 3/1/2014  | 3801874 | USGLF  | NOZULB   |                  |                         | \$2 9174                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 3/1/2014  | 3971452 | USGLF  | NOZULB   |                  |                         | \$2 9174                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 3/1/2014  | 4105808 | USGLF  | NOZULB   |                  |                         | \$2 9174                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 3/1/2014  | 4219688 | USGLF  | NOZULB   |                  |                         | \$2 9174                      |                                   |                   |                                     |
| 3/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 381,356           | 64%                                 |
| Financial         | FIXED SWAP | 4/1/2014  | 3828543 | USGLF  | NOZULB   |                  |                         | \$2 9321                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 4/1/2014  | 3979861 | USGLF  | NOZULB   |                  |                         | \$2 9321                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 4/1/2014  | 4185801 | USGLF  | NOZULB   |                  |                         | \$2 9321                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 4/1/2014  | 4279098 | USGLF  | NOZULB   |                  |                         | \$2 9321                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 4/1/2014  | 4374228 | USGLF  | NOZULB   |                  |                         | \$2 9321                      |                                   |                   |                                     |
| 4/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 384,887           | 65%                                 |
| Financial         | FIXED SWAP | 5/1/2014  | 3826545 | USGLF  | NOZULB   |                  |                         | \$2 9835                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 5/1/2014  | 3979863 | USGLF  | NOZULB   |                  |                         | \$2 9835                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 5/1/2014  | 4185808 | USGLF  | NOZULB   |                  |                         | \$2 9835                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 5/1/2014  | 4279103 | USGLF  | NOZULB   |                  |                         | \$2 9835                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 5/1/2014  | 4374230 | USGLF  | NOZULB   |                  |                         | \$2 9835                      |                                   |                   |                                     |
| 5/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 389,848           | 64%                                 |
| Financial         | FIXED SWAP | 6/1/2014  | 3828546 | USGLF  | NOZULB   |                  |                         | \$2 9184                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 6/1/2014  | 3979865 | USGLF  | NOZULB   |                  |                         | \$2 9184                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 6/1/2014  | 4185807 | USGLF  | NOZULB   |                  |                         | \$2 9184                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 6/1/2014  | 4279108 | USGLF  | NOZULB   |                  |                         | \$2 9184                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 6/1/2014  | 4374231 | USGLF  | NOZULB   |                  |                         | \$2 9184                      |                                   |                   |                                     |
| 6/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 388,389           | 64%                                 |
| Financial         | FIXED SWAP | 7/1/2014  | 3865095 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 7/1/2014  | 4062581 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 7/1/2014  | 4175878 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 7/1/2014  | 4279187 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 7/1/2014  | 4387348 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 7/1/2014  | 4485946 | USGLF  | NOZULB   |                  |                         | \$2 9443                      |                                   |                   |                                     |
| 7/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 389,877           | 65%                                 |
| Financial         | FIXED SWAP | 8/1/2014  | 3865887 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 8/1/2014  | 4062582 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 8/1/2014  | 4175877 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 8/1/2014  | 4279188 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 8/1/2014  | 4387348 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 8/1/2014  | 4485953 | USGLF  | NOZULB   |                  |                         | \$2 8734                      |                                   |                   |                                     |
| 8/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 391,893           | 64%                                 |
| Financial         | FIXED SWAP | 9/1/2014  | 3885288 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 9/1/2014  | 4062583 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 9/1/2014  | 4175878 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 9/1/2014  | 4281111 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 9/1/2014  | 4397283 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 9/1/2014  | 4485958 | USGLF  | NOZULB   |                  |                         | \$2 7895                      |                                   |                   |                                     |
| 9/1/2014 Total    |            |           |         |        |          |                  |                         |                               |                                   | 391,128           | 64%                                 |
| Financial         | FIXED SWAP | 10/1/2014 | 4031875 | USGLF  | NOZULB   |                  |                         | \$2 5845                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 10/1/2014 | 4361878 | USGLF  | NOZULB   |                  |                         | \$2 5845                      |                                   |                   |                                     |
| Financial         | FIXED SWAP | 10/1/2014 | 4564844 | USGLF  | NOZULB   |                  |                         | \$2 5845                      |                                   |                   |                                     |



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| Physical/Financial | Instrument | Month           | Z Key   | Market | Location | Volume (Gallons) | Fixed Price (\$/Gallon) | Market Settlement (\$/Gallon) | Estimated Savings/(Cost) on Hedge | Estimated Exposure | Total % Estimated Hedged Exposure |
|--------------------|------------|-----------------|---------|--------|----------|------------------|-------------------------|-------------------------------|-----------------------------------|--------------------|-----------------------------------|
| Financial          | FIXED SWAP | 1/1/2014        | 3887237 | USGLF  | NOZULS   |                  |                         | \$2 9011                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 1/1/2014        | 4170809 | USGLF  | NOZULS   |                  |                         | \$2 9011                      |                                   |                    |                                   |
|                    |            | 1/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 2/1/2014        | 3887241 | USGLF  | NOZULS   |                  |                         | \$2 9475                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 2/1/2014        | 4170810 | USGLF  | NOZULS   |                  |                         | \$2 9475                      |                                   |                    |                                   |
|                    |            | 2/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 3/1/2014        | 3887242 | USGLF  | NOZULS   |                  |                         | \$2 9174                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 3/1/2014        | 4170811 | USGLF  | NOZULS   |                  |                         | \$2 9174                      |                                   |                    |                                   |
|                    |            | 3/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 4/1/2014        | 3937898 | USGLF  | NOZULS   |                  |                         | \$2 9321                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 4/1/2014        | 4177258 | USGLF  | NOZULS   |                  |                         | \$2 9321                      |                                   |                    |                                   |
|                    |            | 4/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 5/1/2014        | 3937709 | USGLF  | NOZULS   |                  |                         | \$2 9035                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 5/1/2014        | 4177259 | USGLF  | NOZULS   |                  |                         | \$2 9035                      |                                   |                    |                                   |
|                    |            | 5/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 6/1/2014        | 3937710 | USGLF  | NOZULS   |                  |                         | \$2 9198                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 6/1/2014        | 4177260 | USGLF  | NOZULS   |                  |                         | \$2 9198                      |                                   |                    |                                   |
|                    |            | 6/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 7/1/2014        | 3984828 | USGLF  | NOZULS   |                  |                         | \$2 8443                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 7/1/2014        | 4175879 | USGLF  | NOZULS   |                  |                         | \$2 8443                      |                                   |                    |                                   |
|                    |            | 7/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 8/1/2014        | 3984930 | USGLF  | NOZULS   |                  |                         | \$2 8234                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 8/1/2014        | 4175880 | USGLF  | NOZULS   |                  |                         | \$2 8234                      |                                   |                    |                                   |
|                    |            | 8/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 9/1/2014        | 3984932 | USGLF  | NOZULS   |                  |                         | \$2 7095                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 9/1/2014        | 4175881 | USGLF  | NOZULS   |                  |                         | \$2 7095                      |                                   |                    |                                   |
|                    |            | 9/1/2014 Total  |         |        |          |                  |                         |                               |                                   | 202,649            | 41%                               |
| Financial          | FIXED SWAP | 10/1/2014       | 4082602 | USGLF  | NOZULS   |                  |                         | \$2 5045                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 10/1/2014       | 4226112 | USGLF  | NOZULS   |                  |                         | \$2 5045                      |                                   |                    |                                   |
|                    |            | 10/1/2014 Total |         |        |          |                  |                         |                               |                                   | 158,108            | 53%                               |
| Financial          | FIXED SWAP | 11/1/2014       | 3242026 | USGLF  | NOZULS   |                  |                         | \$2 3231                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 11/1/2014       | 3229949 | USGLF  | NOZULS   |                  |                         | \$2 3231                      |                                   |                    |                                   |
|                    |            | 11/1/2014 Total |         |        |          |                  |                         |                               |                                   | 158,108            | 53%                               |
| Financial          | FIXED SWAP | 12/1/2014       | 3242028 | USGLF  | NOZULS   |                  |                         | \$1 7779                      |                                   |                    |                                   |
| Financial          | FIXED SWAP | 12/1/2014       | 3229949 | USGLF  | NOZULS   |                  |                         | \$1 7779                      |                                   |                    |                                   |
|                    |            | 12/1/2014 Total |         |        |          |                  |                         |                               |                                   | 158,108            | 53%                               |

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Attachment A

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| Month        | Forecast Burns<br>(barrels) - See Note 1 | Hedged volume<br>(barrels) | % Hedge |
|--------------|--|----------------------------|---------|
| January-15   |  |                            |         |
| February-15  |  |                            |         |
| March-15     |  |                            |         |
| April-15     |  |                            |         |
| May-15       |  |                            |         |
| June-15      |  |                            |         |
| July-15      |  |                            |         |
| August-15    |  |                            |         |
| September-15 |  |                            |         |
| October-15   |  |                            |         |
| November-15  |  |                            |         |
| December-15  |  |                            |         |
|              | 26,541                                   | 12,000                     | 45.2%   |

Note 1: Forecasted fuel oil usage as of December 2014 for 2015.

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Docket No. 140001-E1  
Witness: McClellan  
Exhibit No. [AA-11]  
Hedging Details (Aug - Dec 2015)  
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| Physical<br>Contract | Instrument     | Vol./Qty | Trade<br>Number | Counterparty       | Market      | Location         | Volume | Expiry<br>(MM/YY) | Contract<br>Value (\$) | Delta<br>(%) | Actual<br>P/L | Unrealized |
|----------------------|----------------|----------|-----------------|--------------------|-------------|------------------|--------|-------------------|------------------------|--------------|---------------|------------|
| Financial            | Financial Swap | 4/1/2015 | 3225265         | Morgan Stanley E   | NYERC       | CG1              |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3226557         | Morgan Stanley E M | NYERC       | Financial Zone 4 |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3227750         | Morgan Stanley E   | NYERC       | CG1              |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3228184         | Macquarie Bank Ltd | NYERC       | Financial Zone 4 |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3228453         | Macquarie Bank Ltd | NYERC       | Financial Zone 4 |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3228344         | Calpine Energy L   | NYERC       | Financial Zone 4 |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3229488         | Macquarie Bank Ltd | NYERC       | Financial Zone 4 |        |                   | \$2,500                |              |               |            |
| Financial            | Financial Swap | 4/1/2015 | 3228488         | Morgan Stanley E M | NYMEX NG150 | Henry Hub        |        |                   | \$2,500                |              |               |            |
| 4/1/2015 Total       |                |          |                 |                    |             |                  |        |                   |                        |              |               |            |

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| Program Identifier | Instrument     | Expiry   | Strike  | Trade Number | Counterparty           | Market       | Location        | Volume | Expiry (MM/YY) | Forward (per MMBtu) | Settlement Price | Actual Hedged Price | Unhedged |
|--------------------|----------------|----------|---------|--------------|------------------------|--------------|-----------------|--------|----------------|---------------------|------------------|---------------------|----------|
| Financial          | Financial Swap | 5/1/2015 | 3224500 |              | Morgan Stanley E       | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224624 |              | Crédit Suisse IMB      | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224618 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224420 |              | Compass Energy E       | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224571 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224640 |              | Macquarie Bank Ltd     | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224616 |              | Barings Bank E         | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224681 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224621 |              | Compass Energy E       | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224621 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224664 |              | World Energy Com F. EM | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224663 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224697 |              | Macquarie Bank Ltd     | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224667 |              | Crédit Suisse IMB      | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224673 |              | World Energy Com E EM  | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224611 |              | Crédit Suisse IMB      | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224617 |              | Darlington Bank E      | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224618 |              | Morgan Stanley E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224626 |              | JPMorganChase Bank E   | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224614 |              | World Energy Com E EM  | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224615 |              | Morgan Stanley E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224616 |              | Morgan Stanley E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224619 |              | Compass Energy E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224621 |              | JPMorganChase Bank E   | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224623 |              | Crédit Suisse IMB      | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224625 |              | Compass Energy E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3224628 |              | Crédit Suisse IMB      | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3225044 |              | Morgan Stanley E       | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3225060 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3225067 |              | World Energy Com E EM  | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3225265 |              | Morgan Stanley E       | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3225557 |              | World Energy Com E EM  | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3226040 |              | BRANDT RECAL           | IFERC        | Honey Hub       |        |                | 32.5100             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3267250 |              | JPMorganChase Bank E   | IFERC        | CGI             |        |                | 32.4400             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3283700 |              | Macquarie Bank Ltd     | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3284453 |              | Macquarie Bank Ltd     | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3286344 |              | London Energy E        | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3284886 |              | Macquarie Bank Ltd     | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3297804 |              | World Energy Com E EM  | NYMEX NG LTD | Honey Hub       |        |                | 32.5170             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3308486 |              | World Energy Com E EM  | NYMEX NG LTD | Honey Hub       |        |                | 32.5170             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3308119 |              | World Energy Com E EM  | NYMEX NG LTD | Honey Hub       |        |                | 32.5170             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3321435 |              | DEP Paribas E EM       | NYMEX NG LTD | Honey Hub       |        |                | 32.5170             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3322491 |              | Compass Energy E       | NYMEX NG LTD | Honey Hub       |        |                | 32.5170             |                  |                     |          |
| Financial          | Financial Swap | 5/1/2015 | 3323021 |              | JPMorganChase Bank E   | IFERC        | Trinidad Zone 4 |        |                | 32.5000             |                  |                     |          |

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| Product       | Instrument     | Face Val | Days    | Term (Months) | Counterparty          | Market       | Location      | Cost | Fair Value (7/31/13) | Unrealized Gain/Loss | Actual Payable/Receivable | Net (Gain)/Loss |
|---------------|----------------|----------|---------|---------------|-----------------------|--------------|---------------|------|----------------------|----------------------|---------------------------|-----------------|
| Financial     | Financial Swap | 01/2013  | 3274337 |               | Banque Paribas        | IFERC        | COI           |      | 327360               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274361 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327300               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274384 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274368 |               | Morgan Stanley E      | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274369 |               | Morgan Stanley E      | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274334 |               | Credit Suisse Int     | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274618 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274620 |               | Credit Suisse Int     | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274621 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274648 |               | Macquarie Bank Ltd    | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274678 |               | Banque Paribas        | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274881 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274882 |               | Argonne Energy E      | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274883 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274894 |               | Merrill Lynch E EM    | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274883 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274887 |               | Macquarie Bank Ltd    | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274837 |               | Credit Suisse Int     | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274813 |               | Merrill Lynch E EM    | IFERC        | COI           |      | 327200               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274815 |               | Credit Suisse Int     | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274817 |               | Banque Paribas        | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274818 |               | Morgan Stanley E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274836 |               | JPMorgan Chase Bank E | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274914 |               | Merrill Lynch E EM    | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274915 |               | Morgan Stanley E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274916 |               | Morgan Stanley E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274918 |               | Argonne Energy E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274921 |               | JPMorgan Chase Bank E | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274923 |               | Credit Suisse Int     | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274925 |               | Argonne Energy E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3274927 |               | Credit Suisse Int     | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275044 |               | Morgan Stanley E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275050 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275057 |               | Merrill Lynch E EM    | IFERC        | COI           |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275265 |               | Morgan Stanley E      | IFERC        | COI           |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275337 |               | Merrill Lynch E EM    | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3275840 |               | BANQUE PARIBAS        | IFERC        | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3281250 |               | JPMorgan Chase Bank E | IFERC        | COI           |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3281184 |               | Macquarie Bank Ltd    | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3284451 |               | Macquarie Bank Ltd    | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3284344 |               | Argonne Energy E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3284868 |               | Macquarie Bank Ltd    | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3287804 |               | Merrill Lynch E EM    | NYMEX NG LRU | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3308480 |               | Merrill Lynch E EM    | NYMEX NG LRU | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3307816 |               | Merrill Lynch E EM    | NYMEX NG LRU | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3321958 |               | Merrill Lynch E EM    | NYMEX NG LRU | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3322497 |               | Argonne Energy E      | NYMEX NG LRU | Henry Hub     |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3323821 |               | JPMorgan Chase Bank E | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3324183 |               | Argonne Energy E      | IFERC        | Tronco Zone 4 |      | 327000               |                      |                           |                 |
| Financial     | Financial Swap | 01/2013  | 3328730 |               | BANQUE PARIBAS        | IFERC        | Columbia Gulf |      | 327000               |                      |                           |                 |
| 01/2013 Total |                |          |         |               |                       |              |               |      |                      |                      |                           |                 |

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As of July 31, 2013

| Product   | Instrument       | PLS/CI | Expiry   | Trade Number | Counterparty        | Market       | Location        | Volume | End Price (\$/MMBtu) | Contract Quantity | Contract Price (\$/MMBtu) | PLS/CI | PLS/CI |
|-----------|------------------|--------|----------|--------------|---------------------|--------------|-----------------|--------|----------------------|-------------------|---------------------------|--------|--------|
| Financial | Financial Option | Call   | 11/20/13 | 3227307      | Capgem Energy E     | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227307      | Capgem Energy E     | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227311      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227311      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227313      | Morgan Chase Bank E | IFERC        | CGT             |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227313      | Morgan Chase Bank E | IFERC        | CGT             |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227318      | Meril. postCom E EM | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227318      | Meril. postCom E EM | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227319      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227319      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227321      | Meril. postCom E EM | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227321      | Meril. postCom E EM | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3227367      | Morgan Chase Bank E | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3227367      | Morgan Chase Bank E | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3238363      | BMO MONTREAL        | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3238363      | BMO MONTREAL        | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3248498      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3248498      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3251386      | BMO MONTREAL        | IFERC        | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3251386      | BMO MONTREAL        | IFERC        | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3284183      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3284183      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3286765      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3286765      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3278679      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3278679      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3282718      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3282718      | Capgem Energy E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3284153      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3284153      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3301239      | Meril. postCom E EM | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3301239      | Meril. postCom E EM | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3304156      | Macquarie Bank Ltd  | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3304156      | Macquarie Bank Ltd  | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3315431      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3315431      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3316401      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3316401      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3312122      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3312122      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3311824      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3311824      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3321824      | Scotiabank          | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3321824      | Scotiabank          | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3327183      | Scotiabank          | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3327183      | Scotiabank          | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3328118      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3328118      | Morgan Stanley E    | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3329887      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3329887      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3336187      | Meril. postCom E EM | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3336187      | Meril. postCom E EM | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3336012      | Macquarie Bank Ltd  | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3336012      | Macquarie Bank Ltd  | IFERC        | Trinidad Zone 4 |        |                      |                   | \$2.7800                  |        |        |
| Financial | Financial Option | Call   | 11/20/13 | 3336275      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Option | Put    | 11/20/13 | 3336275      | BMO MONTREAL        | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223375      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223333      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223333      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223330      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223424      | Meril. postCom E EM | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223428      | Macquarie Bank Ltd  | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223470      | Meril. postCom E EM | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223432      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223434      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223438      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223475      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223537      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223541      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223594      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223540      | Barclays Bank E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223647      | Morgan Chase Bank E | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223550      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223552      | Barclays Bank E     | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223567      | Crédit Suisse AG    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223589      | Morgan Stanley E    | IFERC        | Henry Hub       |        |                      |                   | \$2.7700                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223627      | Barclays Bank E     | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3223664      | Barclays Bank E     | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |
| Financial | Financial Swap   |        | 11/20/13 | 3224248      | Barclays Bank E     | NYMEX HO L10 | Henry Hub       |        |                      |                   | \$2.7730                  |        |        |

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As of July 31, 2015

| Physical Product | Instrument     | Partial | Month    | Trade Number | Counterparty          | Market        | Location  | Quantity | Price (\$/MMBtu) | Market Value (\$MM) | Contract Type | Settlement Type | Expiry |
|------------------|----------------|---------|----------|--------------|-----------------------|---------------|-----------|----------|------------------|---------------------|---------------|-----------------|--------|
| Financial        | Financial Swap |         | 7/1/2015 | 3274210      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274220      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274229      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274232      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274245      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274252      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274218      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274260      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274331      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274331      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274364      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274368      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274509      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274804      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274838      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274820      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274821      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274840      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274876      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274981      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274882      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274883      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274884      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274895      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274897      | Wachovia Bank Ltd     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274907      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274813      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274815      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274817      | Barclays Bank E       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274918      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274828      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274810      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274815      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274318      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274319      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274821      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274823      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274875      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274327      | Credit Suisse Int     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275044      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275050      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275067      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275265      | Morgan Stanley E      | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275557      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275840      | BANQUE PARIBAS        | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275700      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275784      | Wachovia Bank Ltd     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274423      | Wachovia Bank Ltd     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274344      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274806      | Wachovia Bank Ltd     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275806      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276480      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276710      | Merrill Lynch EEM     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274458      | BNP Paribas EEM       | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3274457      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3275023      | JPMorgan Chase Bank E | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276181      | Citigroup Energy E    | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276170      | BANQUE PARIBAS        | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276148      | Wachovia Bank Ltd     | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| Financial        | Financial Swap |         | 7/1/2015 | 3276144      | Scotiabank            | NYMEX HO 1 LD | Henry Hub |          |                  | \$2,730             |               |                 |        |
| 7/1/2015 Total   |                |         |          |              |                       |               |           |          |                  | 21,412,773          |               |                 |        |

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DEF #2 Oil Hedging Status  
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As of July 31, 2015

| Physical/Financial | Instrument | Month          | Trade Number | Counterparty         | Market              | Location            | Volume (Gallons) | Fixed Price (\$/Gallon) | Market Scan Dis Average (\$/Gallon) | Settling Cost on Hedge | Actual/Projected Gains | Unhedged |
|--------------------|------------|----------------|--------------|----------------------|---------------------|---------------------|------------------|-------------------------|-------------------------------------|------------------------|------------------------|----------|
| Financial          | FIXED SWAP | 1/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 5378                            |                        | 418,278                |          |
|                    |            | 1/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 2/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8127                            |                        | 1,284,834              |          |
|                    |            | 2/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 3/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7180                            |                        | 221,413                |          |
|                    |            | 3/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 4/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7771                            |                        | 378,598                |          |
|                    |            | 4/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 5/1/2015       | 3292934      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8178                            |                        | 384,008                |          |
|                    |            | 5/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 6/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8018                            |                        | 217,903                |          |
|                    |            | 6/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |
| Financial          | FIXED SWAP | 7/1/2015       | 3280065      | JPMorganChase Bank E | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8184                            |                        | 132,058                |          |
|                    |            | 7/1/2015 Total |              |                      |                     |                     |                  |                         |                                     |                        |                        |          |

DEF 2015 Hedging Audit. Docket # 150001; AC 5-015-2-1

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**DEF Gas Storage Hedging Status**  
**CONFIDENTIAL**

As of July 31 2015

| Physical/Financial | Instrument | Month    | Trade Number | Counterparty         | Market | Location | Volume | Fixed Price (\$/MMBtu) | IFERC Settlement (\$/MMBtu) | Saving/Cost on Hedge | Actual/Projected Injection | St. Hedged |  |
|--------------------|------------|----------|--------------|----------------------|--------|----------|--------|------------------------|-----------------------------|----------------------|----------------------------|------------|--|
| Financial          | FIXED SWAP | 6/1/2015 | 332168       | BNP Paribas EEM      | IFERC  | FGT2     |        |                        | 12.8500                     |                      |                            |            |  |
| Financial          | FIXED SWAP | 8/1/2015 | 3323620      | JPMorganChase Bank S | IFERC  | FGT23    |        |                        | 12.8500                     |                      |                            |            |  |
| 6/1/2015 Total     |            |          |              |                      |        |          |        |                        |                             |                      |                            | 230,000    |  |

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As of July 31, 2015

DEF Coal Transportation Hedging Status - Barge  
CONFIDENTIAL

Docket No 140001-FI

| Physical/Financial | Instrument | Month          | Trade Number | Counterparty       | Market              | Location            | Volume (Gallons) | Fixed Price (\$/Gallon) | Market Settlement (\$/Gallon) | Estimated Savings/(Cost) on Hedge | Estimated Exposure | Total vs. Estimated Hedged Exposure |
|--------------------|------------|----------------|--------------|--------------------|---------------------|---------------------|------------------|-------------------------|-------------------------------|-----------------------------------|--------------------|-------------------------------------|
| Financial          | FIXED SWAP | 1/1/2015       | 3283754      | Macquarie Bank Ltd | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 5378                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 1/1/2015       | 3284220      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 5378                      |                                   |                    |                                     |
|                    |            | 1/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$0 562            |                                     |
| Financial          | FIXED SWAP | 2/1/2015       | 3283754      | Macquarie Bank Ltd | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8127                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 2/1/2015       | 3284228      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8127                      |                                   |                    |                                     |
|                    |            | 2/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$73 848           |                                     |
| Financial          | FIXED SWAP | 3/1/2015       | 3283754      | Macquarie Bank Ltd | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7100                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 3/1/2015       | 3284228      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7100                      |                                   |                    |                                     |
|                    |            | 3/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$70 206           |                                     |
| Financial          | FIXED SWAP | 4/1/2015       | 3284228      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7771                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 4/1/2015       | 3288977      | BP Energy Co E EM  | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 7771                      |                                   |                    |                                     |
|                    |            | 4/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$37 805           |                                     |
| Financial          | FIXED SWAP | 5/1/2015       | 3284228      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 9178                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 5/1/2015       | 3288977      | BP Energy Co E EM  | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 9178                      |                                   |                    |                                     |
|                    |            | 5/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$22 687           |                                     |
| Financial          | FIXED SWAP | 6/1/2015       | 3284228      | Morgan Stanley E   | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8016                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 6/1/2015       | 3288977      | BP Energy Co E EM  | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 8016                      |                                   |                    |                                     |
|                    |            | 6/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$17 576           |                                     |
| Financial          | FIXED SWAP | 7/1/2015       | 3288977      | BP Energy Co E EM  | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 6184                      |                                   |                    |                                     |
| Financial          | FIXED SWAP | 7/1/2015       | 3288978      | BP Energy Co E EM  | Gulfcoast Pipe ULSO | Gulf Coast Pipeline |                  |                         | \$1 6184                      |                                   |                    |                                     |
|                    |            | 7/1/2015 Total |              |                    |                     |                     |                  |                         |                               |                                   | \$30 616           |                                     |

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**Work Paper 30**

# **Work Paper 30**

**REDACTED SLIPSHEET:**

30: Actual Hedging Goals vs Hedging Results  
(entire document)



**REDACTED SLIPSHEET:**

30/1: Hedged Exposure

(entire document)

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Duke Energy Florida, Inc.  
Risk Management Plan for  
Fuel Procurement and Wholesale Power Purchases  
For 2015

Duke Energy Florida, Inc. (DEF) is submitting its 2015 Risk Management Plan for review by the Florida Public Service Commission. The Risk Management Plan includes the required items as outlined in Attachment A of Order No. PSC-02-1484-FOF-EI and specifically items 1 through 9, and items 13 through 15 as set forth in Exhibit TFB-4 to the prefiled testimony of Todd F. Bohrmann in Docket No. 011605-EI and further clarified in Order No. PSC-08-0667-PAA-EI of Docket No. 080001-EI.

Several groups play key roles in the management, monitoring, and execution of the activities outlined in DEF's Risk Management Plan. These groups include Fuels and System Optimization (FSO), Global Risk Management (GRM), which includes Enterprise and Regulated Risk and Credit (Risk Management), Regulated Accounting, Internal Audit, Legal, and Information Technology. The activities supported by these groups include the following: procuring competitively priced fuel, performing active asset optimization and portfolio management, executing DEF's hedging strategy, monitoring and reporting against established oversight limits for credit and margin limits, performing credit evaluations and monitoring credit and default exposure, performing deal validation, volume actualization, preparing and reviewing transactions and contracts, preparing journal entries to account for fuel and power related activities, performing billing and payments under the various fuel and purchased power contracts, performing audits, and maintaining and supporting needed systems to capture, track, and account for these activities.

Based on the July 2014 Fuels and Operations Forecast (FOF), DEF's estimated fuel consumption and economy transaction projections for 2015 are as follows:

Coal

Based on current projections, DEF forecasts to burn approximately [REDACTED] tons of coal in 2015. DEF's forecasted coal requirements for 2015 will primarily be purchased under term coal supply agreements. The coal supply will be delivered to DEF's plants via railroad and barge transportation agreements. Spot purchases will be made as needed to supplement the term purchases.

Light Oil

Based on current projections, DEF forecasts to burn approximately [REDACTED] barrels of light oil in 2015. DEF's forecasted light fuel oil requirements



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for 2015 are expected to be purchased primarily under term supply agreements with volume flexibility at indexed market prices. Spot market purchases will be made as needed to supplement term purchases.

#### Natural Gas

Based on current projections, DEF forecasts to burn approximately [REDACTED] of natural gas in 2015, comprised of approximately [REDACTED] at DEF's generating plants and [REDACTED] at gas-tolling purchased power facilities where DEF has the responsibility to provide the natural gas. DEF's forecasted natural gas requirements for 2015 are expected to be purchased primarily under term supply agreements based on market index pricing, with supplemental seasonal, monthly and daily purchases of natural gas being made as needed.

#### Economy Power Purchases and Sales

Based on current projections, DEF forecasts to purchase approximately [REDACTED] MWhs of economy power and sell approximately [REDACTED] MWhs of economy power in 2015. DEF actively seeks to purchase and sell economy power as opportunities arise based on market prices, dispatch costs, and available transmission capacity.

#### Item 1. Identify the company's overall quantitative and qualitative Risk Management Plan Objectives.

DEF's identified 2015 Risk Management Plan Objectives are to effectively manage its overall fuel and purchased power costs for its customers by engaging in competitive fuel procurement practices and activities, performing active asset optimization and portfolio management activities, and continuing to execute the company's hedging program to reduce price risk and provide greater cost certainty for DEF's customers. These items are discussed further in Item 8.

#### Item 2. Identify the minimum quantity of fuel to be hedged and the activities to be executed during the remainder of 2014 and during 2015

DEF utilizes a phased hedging program where hedge transactions are executed over time with the objective of reducing price risk and providing greater cost certainty for DEF's customers. The hedging program includes executing approved agreements over time for natural gas and light fuel oil usage for generation fuel, and coal rail and river transportation fuel surcharges. Natural gas hedging activity represents the largest component of

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DEF's hedging program as natural gas represents the largest fuel cost component of DEF's overall generation fuel costs.

The volumes hedged over time represent a portion of DEF's forecasted burns with higher hedging target ranges in the near term and lower hedging target ranges in the outer period. The hedge percentage target ranges outlined provide a framework for consistently executing the layered hedging strategy over time. DEF cannot predict future prices and DEF's hedging program does not involve speculation or trying to "out-guess" the market. All hedges are executed at the prevailing market price for any given period that exists at the time the hedging transactions are executed. The results of hedging activities may or may not result in net fuel cost savings due to differences between the monthly settlement prices and the actual hedge price of the transactions that were executed over time. The volumes hedged for each fuel type over time are based on periodic updated fuel forecasts and the actual hedge percentages for any month, rolling period, or calendar annual period may come in higher or lower than the target minimum hedge percentages and hedging ranges because of actual fuel burns versus forecasted fuel burns. Actual burns can deviate from forecasted burns because of dynamic variables such as weather, unforeseen unit outages, actual load, and changing fuel prices. DEF's multi-year approach to executing fixed price transactions over time is a reasonable and prudent approach to reduce price risk and provide greater cost certainty for DEF's customers.

Outlined below for each fuel type and exposure are the targeted minimum hedge percentages to be hedged for the remainder of 2014 and 2015:

Natural Gas

Natural gas represents DEF's largest fuel cost component and represents the largest component of DEF's hedging activities. DEF plans to continue to execute its existing phased hedging program over a rolling 36-month period through time for natural gas through the remainder of 2014 and during 2015. The currently approved rolling hedge percentage that are outlined in DEF's Regulated Utilities Risk Limits as follows:

- [REDACTED]
- [REDACTED]
- [REDACTED]

DEF will target to hedge a minimum of [REDACTED] and [REDACTED] of forecasted natural gas burns for the rolling 36-month time period through time, respectively, during the remainder of 2014 and 2015. Given DEF's hedging strategy, DEF will continue to participate in the spot natural gas market for a portion of its estimated natural gas needs.

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Light Oil

With respect to light oil forecasted to be burned at DEF's owned generation facilities for calendar year 2015, during the balance of 2014 and 2015, DEF will target to hedge a minimum of [REDACTED] of its forecasted light oil burns.

Coal Rail and River Transportation Fuel Surcharges

During the balance of 2014 and during 2015, with respect to coal river and rail transportation estimated fuel surcharge exposure, DEF will target to hedge between [REDACTED] to [REDACTED] of the estimated fuel surcharge exposure for calendar year 2015.

Summary

Through the remainder of 2014 and during 2015, DEF will continue to monitor its fuel forecast and will continue to execute hedges over time to attempt to manage to the hedge percentage targets outlined for a portion of its projected burns for natural gas, light oil, and estimated coal rail and river transportation fuel surcharge exposure. This hedging approach is consistent with DEF's existing strategy and allows DEF to continue to monitor the market and fuel forecast updates. The hedging targets for each of the respective periods are included in DEF's Regulated Utilities Risk Limits in Attachment A.

**Item 3. Identify and quantify each risk, general and specific, that the utility may encounter with its fuel procurement.**

DEF has identified specific and general risks associated with the procurement of fuels and power optimization activities. The specific risks include fuel price risk, supplier performance and default risk, liquidity risk, credit risk, product availability risk, and changes in forecasted volumes. The general risks include weather related events such as hurricanes, extreme weather variations from forecast, business continuity, and changes in environmental rules and regulations. Described below are the specific and general risks and DEF's activities to manage overall exposure to these risks. In addition, the processes that DEF has in place to monitor and quantify these risks are also described.

Fuel Price Risk

DEF's customers are exposed to the risk of fuel price movements, which could result in significant variability in projected and actual fuel costs. For natural gas and light oil, the physical fuel is procured under standard industry contracts that are based on published market index pricing that exists during the time periods the fuel is delivered. The published market index prices paid by DEF for these fuels will fluctuate with daily changes in market prices until the respective first of the month market index or daily-published market index price settles and the product is delivered. For coal, DEF executes standard

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**Work Paper 45**

# **Work Paper 45**

**REDACTED SLIPSHEET:**

45: Reconciliation of Tolling Cost- Shady Hills Tolling Charges  
(entire document)



**REDACTED SLIPSHEET:**

45-1: Documentation Supporting Tolling Cost for October 2014-  
Shady Hills Invoice (entire document)

DEF 2013 Billing Audit. Docket # 150001; AC 5-051-2-1

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PROGRESS ENERGY FLORIDA, INC.  
SCHEDULE A7

PURCHASED POWER  
EXCLUSIVE OF ECONOMY PURCHASES  
FOR THE MONTH OF  
SEPTEMBER, 2014

| (1)<br>PURCHASED FROM                  | (2)<br>TYPE<br>&<br>SCHEDULE | (3)<br>TOTAL<br>KWH<br>PURCHASED<br>(000) | (4)<br>KWH<br>FOR<br>UTILITIES<br>(000) | (5)<br>KWH<br>FOR<br>INTERRUPTIBLE<br>(000) | (6)<br>KWH<br>FOR<br>FIRM<br>(000) | (7)<br>FUEL<br>COST<br>\$/KWH | (8) | (9)<br>TOTAL<br>COST<br>\$/KWH | (10)<br>TOTAL<br>AMOUNT<br>FOR FUEL ADJ<br>S | (11)<br>FUEL<br>COST<br>S |
|--|------------------------------|---|---|---|------------------------------------|-------------------------------|-----|--------------------------------|--|---------------------------|
| ESTIMATED                              |                              | 366,154.00                                |   |   | 364,154.00                         | 5.63                          |     | 5.63                           | 2,062,684.00                                 | 2,062,684.00              |
| ACTUAL                                 |                              |   |   |   |                                    |                               |     |                                |  |                           |
| Shady Hill Power Company, LLC          | TOLL                         | 76,825.00                                 |   |   | 76,825.00                          | 5.84                          |     | 5.84                           | 45,237,807.12                                | 5,237,807.12              |
| Southern Company Services, Inc         | FranMn                       | 183,010.00                                |   |   | 183,010.00                         | 3.78                          |     | 3.78                           | 8,208,993.85                                 | 8,208,993.85              |
| Southern Company Services, Inc         | SchwaD                       | 38,583.00                                 |   |   | 38,583.00                          | 3.13                          |     | 3.13                           | 1,208,011.07                                 | 1,208,011.07              |
| Vardoloh Power Co. LLC (Northern Star) | TOLL                         | 22,427.00                                 |   |   | 22,427.00                          | 8.11                          |     | 8.11                           | 1,819,895.23                                 | 1,819,895.23              |
| ADJUSTMENTS                            |                              |   |   |   |                                    |                               |     |                                |  |                           |
| Vardoloh Power Co. LLC (Northern Star) | TOLL                         | -   |   |   | -                                  | -                             |     | -                              | 38,577.54                                    | 38,577.54                 |
| Shady Hill Power Company, LLC          | TOLL                         | -   |   |   | -                                  | -                             |     | -                              | 55,558.60                                    | 55,558.60                 |
| Southern Company Services, Inc         | FranMn                       | -   |   |   | -                                  | -                             |     | -                              | 1,403.31                                     | 1,403.31                  |
| Southern Company Services, Inc         | SchwaD                       | -   |   |   | -                                  | -                             |     | -                              | 87,843.82                                    | 87,843.82                 |
| CURRENT MONTH TOTAL                    |                              | 382,855.00                                |   |   | 382,855.00                         | 4.85                          |     | 4.85                           | 14,568,090.75                                | 14,568,090.75             |
| DIFFERENCE                             |                              | (16,701.00)                               |   |   | (16,701.00)                        | (0.78)                        |     | (0.78)                         | (6,958,593.25)                               | (5,299,883.25)            |
| DIFFERENCE %                           |                              | (4.58%)                                   |   |   | (4.58%)                            | (13.87%)                      |     | (13.87%)                       | (29.88%)                                     | (25.66%)                  |
| CUMULATIVE ACTUAL                      |                              | 2,214,640.00                              |   |   | 2,214,640.00                       | 5.18                          |     | 5.18                           | 114,621,265.40                               | 114,621,265.40            |
| CUMULATIVE ESTIMATED                   |                              | 2,841,482.00                              |   |   | 2,841,482.00                       | 5.81                          |     | 5.81                           | 163,385,828.00                               | 163,385,828.00            |
| DIFFERENCE                             |                              | (626,842.00)                              |   |   | (626,842.00)                       | (0.63)                        |     | (0.63)                         | (48,764,562.60)                              | (48,764,562.60)           |
| DIFFERENCE %                           |                              | (22.06%)                                  |   |   | (22.06%)                           | (10.82%)                      |     | (10.82%)                       | (29.82%)                                     | (29.82%)                  |

$$\sum d_s = \$ 5,293,365.72$$

$$+ \text{Capacity (A3)} = \text{[REDACTED]}$$



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DEF 2014 Pricing Audit. Docket # 150001; AC 5-051-2-1

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| Account               | Reg No | Item Type    | Account Type             | Contract | Item Desc | Item Amount | Quantity | Unit Price | Amount |
|-----------------------|--------|--------------|--------------------------|----------|-----------|-------------|----------|------------|--------|
| <b>Account 150001</b> |        |              |                          |          |           |             |          |            |        |
| <b>SHPC</b>           |        |              |                          |          |           |             |          |            |        |
| SHPC                  | 23025H | Gas Purchase | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | GM Purchase  | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | Capacity Study H&A(TOLL) |          |           |             |          |            |        |
| <b>Account 150002</b> |        |              |                          |          |           |             |          |            |        |
| <b>SHPC</b>           |        |              |                          |          |           |             |          |            |        |
| SHPC                  | 23025H | Gas Purchase | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Gas Purchase | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | TOLL                     |          |           |             |          |            |        |
| SHPC                  | 23025H | Purchase     | (Capacity)TOLL           |          |           |             |          |            |        |



$\sum x's = \$4,364,424.77 = 15$   
45

CONFIDENTIAL

45-1 P.3

A 3 of 3



**REDACTED SLIPSHEET:**

45-2: Documentation Supporting Tolling Cost Shady Hills  
Invoice (2 pages-entire document)

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24

PROGRESS ENERGY FLORIDA INC  
SCHEDULE A7

PURCHASED POWER  
EXCLUSIVE OF ECONOMY PURCHASES  
FOR THE MONTH OF  
MARCH, 2015

| (1)<br>PURCHASED FROM                      | (2)<br>TYPE & SCHEDULE | (3)<br>TOTAL KWH PURCHASED (000) | (4)<br>KWH FOR UTILITIES (000) | (5)<br>KWH FOR INTERRUPTIBLE (000) | (6)<br>KWH FOR FIRM (000) | (7)<br>FUEL COST \$/KWH | (8)<br>TOTAL COST \$/KWH | (9)<br>TOTAL AMOUNT FOR FUEL ADJ \$ | (10)<br>FUEL COST \$ |
|--|------------------------|----------------------------------|--------------------------------|------------------------------------|---------------------------|-------------------------|--------------------------|-------------------------------------|----------------------|
| ESTIMATED                                  |                        | 107,447.00                       |                                |                                    | 107,447.00                | 4.92                    | 4.92                     | 5,288,038.00                        | 5,288,038.00         |
| ACTUAL                                     |                        |                                  |                                |                                    |                           |                         |                          |                                     |                      |
| Calpine Construction Finance Company, L.P. | TOLL                   | 177,778.00                       |                                |                                    | 177,778.00                | 3.85                    | 3.85                     | 6,847,328.51                        | 6,847,328.51         |
| Shady Hills Power Company, LLC             | TOLL                   | 8,522.00                         |                                |                                    | 8,522.00                  | 7.02                    | 7.02                     | 457,843.89                          | 457,843.89           |
| Southern Company Services, Inc             | Franklin               | 125,798.00                       |                                |                                    | 125,798.00                | 3.00                    | 3.00                     | 3,776,138.14                        | 3,776,138.14         |
| Southern Company Services, Inc             | Scherer3               | -                                |                                |                                    | -                         | -                       | -                        | -                                   | -                    |
| Vandolin Power Co. LLC (Northern Star)     | TOLL                   | 1,560.00                         |                                |                                    | 1,560.00                  | 15.88                   | 15.88                    | 24,589.88                           | 24,589.88            |
| ADJUSTMENTS                                |                        |                                  |                                |                                    |                           |                         |                          |                                     |                      |
| Vandolin Power Co. LLC (Northern Star)     | TOLL                   | 567.00                           |                                |                                    | 567.00                    | (8.22)                  | (8.22)                   | (54,798.82)                         | (54,798.82)          |
| Shady Hills Power Company, LLC             | TOLL                   | -                                |                                |                                    | -                         | -                       | -                        | (876,191.22)                        | (876,191.22)         |
| Southern Company Services, Inc             | Scherer3               | -                                |                                |                                    | -                         | -                       | -                        | (289,568.41)                        | (289,568.41)         |
| Southern Company Services, Inc             | Franklin               | 4,900.00                         |                                |                                    | 4,900.00                  | 2.24                    | 2.24                     | 110,003.63                          | 110,003.63           |
| Calpine Construction Finance Company, L.P. | TOLL                   | (1.00)                           |                                |                                    | (1.00)                    | (308.57)                | (308.57)                 | 3,063.73                            | 3,063.73             |
| CURRENT MONTH TOTAL                        |                        | 317,329.00                       |                                |                                    | 317,329.00                | 3.23                    | 3.23                     | 10,237,409.34                       | 10,237,409.34        |
| DIFFERENCE                                 |                        | 209,873.00                       |                                |                                    | 209,873.00                | (1.69)                  | (1.69)                   | 4,951,271.34                        | 4,951,271.34         |
| DIFFERENCE %                               |                        | 195.33                           |                                |                                    | 195.33                    | (34.43)                 | (34.43)                  | 93.67                               | 93.67                |
| CUMULATIVE ACTUAL                          |                        | 737,587.00                       |                                |                                    | 737,587.00                | 3.48                    | 3.48                     | 25,889,882.24                       | 25,889,882.24        |
| CUMULATIVE ESTIMATED                       |                        | 312,074.00                       |                                |                                    | 312,074.00                | 5.04                    | 5.04                     | 15,721,808.00                       | 15,721,808.00        |
| DIFFERENCE                                 |                        | 425,293.00                       |                                |                                    | 425,293.00                | (1.56)                  | (1.56)                   | 9,947,174.24                        | 9,947,174.24         |
| DIFFERENCE %                               |                        | 136.28                           |                                |                                    | 136.28                    | (30.90)                 | (30.90)                  | 63.27                               | 63.27                |

$\sum d_i = (7418,347.33)$   
+ Capacity (B3)



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3064  
45-2  
p.3



**REDACTED SLIPSHEET:**

45-3: Exhibit A-Capacity Price (entire document)



**REDACTED SLIPSHEET:**

45-3: Exhibit B-VOM Price (entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit C-Start Fee

(entire document)

Page 3 and page 6

**REDACTED SLIPSHEET:**

45-3: Exhibit D-Calculation of Actual Equivalent Availability  
(entire document)

Page 4 and page 7

**REDACTED SLIPSHEET:**

45-3: Exhibit E-Calculation of the Availability Rebate

(entire document)

Page 5 and page 8

**REDACTED SLIPSHEET:**

45-3: Exhibit F-Performance Information  
(entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit G-Operational Limitations  
(2 Pages –entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit H-Notices  
(entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit I-Insurance (3 Pages –entire document)



**REDACTED SLIPSHEET:**

45-3: Exhibit J-Fuel Oil Specifications  
(entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit K-Guaranty Agreement (5 Pages –entire document)

**REDACTED SLIPSHEET:**

45-3: Exhibit L-Demonstrated Capacity Adjustment Factors  
(entire document)

**Work Paper 46**

# **Work Paper 46**

**REDACTED SLIPSHEET:**

46: Regulated Fuels Inventory Management Process –  
Segregation of Duties

(Page 1 and page 2-entire document)

**REDACTED SLIPSHEET:**

46: DEP, DEF, and DEC 2014 Regulated Trading Cycle

Pages 3 through 6-entire document

**REDACTED SLIPSHEET:**

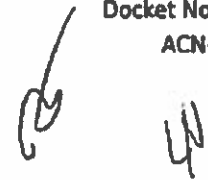
46-1-Business and Work Flow Narrative 2014

(Pages 1 through 11-entire document (page 1 numbered twice))

**Work Paper 47**

# **Work Paper 47**



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| No. | Month     | Ref        | Z Key        | Counterparty         | Market       | Savings/Cost on Hedge |   |
|-----|-----------|------------|--------------|----------------------|--------------|-----------------------|---|
| 1   | 8/1/2014  | 47-1 p.11  | 2407840      | DEU#                 | IFERC        |                       | A |
| 2   | 8/1/2014  | 47-1 p.21  | 2451053      | BAR#                 | IFERC        |                       | B |
| 3   | 8/1/2014  | 47-1 p.30  | 2469682      | CSEL                 | IFERC        |                       | C |
| 4   | 9/1/2014  | 47-2 p.11  | 2304876      | JPMC#                | IFERC        |                       | D |
| 5   | 9/1/2014  | 47-2 p.20  | 2334877      | CSEL                 | IFERC        |                       | E |
| 6   | 9/1/2014  | 47-2 p.28  | 2348641      | JPMC#                | IFERC        |                       | F |
| 7   | 10/1/2014 | 47-3 p.9   | 2209448      | MLC                  | IFERC        |                       | G |
| 8   | 10/1/2014 | Missing    | 2220246      | JPMC#                | IFERC        |                       | H |
| 9   | 10/1/2014 | 47-3 p.15  | 2244171      | MSCG                 | IFERC        |                       | I |
| 10  | 11/1/2014 | 47-4 p.10  | 2348643      | JPMC#                | IFERC        |                       | J |
| 11  | 11/1/2014 | 47-4 p.19  | 2372750      | BAR#                 | IFERC        |                       | K |
|     |           |            |              |                      |              |                       |   |
| No. | Month     | Ref        | Trade Number | Counterparty         | Market       | Savings/Cost on Hedge |   |
| 12  | 1/1/2015  | 47-5 p.16  | 3226688      | BKMONTREAL           | IFERC        |                       | L |
| 13  | 1/1/2015  | 47-5 p.17  | 3226756      | BKMONTREAL           | IFERC        |                       | M |
| 14  | 3/1/2015  | 47-6 p.10  | 3223823      | Barclays Bank E      | NYMEX NG L1D |                       | N |
| 15  | 3/1/2015  | 47-6 p.16  | 3223932      | Citigroup Energy E   | NYMEX NG L1D |                       | O |
| 16  | 4/1/2015  | 47-7 p.12  | 3223537      | Morgan Stanley E     | IFERC        |                       | P |
| 17  | 4/1/2015  | 47-7 p.21  | 3223544      | JPMorganChase Bank E | IFERC        |                       | Q |
| 18  | 5/1/2015  | 47-8 p.9   | 3224276      | JPMorganChase Bank E | IFERC        |                       | R |
| 19  | 5/1/2015  | 47-8 p.16  | 3224280      | Barclays Bank E      | IFERC        |                       | S |
| 20  | 6/1/2015  | 47-9 p.12  | 3223439      | Morgan Stanley E     | IFERC        |                       | T |
| 21  | 6/1/2015  | 47-9 p.22  | 3224232      | Barclays Bank E      | NYMEX NG L1D |                       | U |
| 22  | 7/1/2015  | 47-10 p.10 | 3224697      | Macquarie Bank Ltd   | IFERC        |                       | V |



# CONFIDENTIAL

DEF Gas Hedging Status 2014  
As of DEC 3, 2014

| Product   | Instrument             | Option | Start    | End       | Price  | Quantity | Counterparty | Market | Settlement | Current Price | Market Value | Settlement Price |
|-----------|------------------------|--------|----------|-----------|--------|----------|--------------|--------|------------|---------------|--------------|------------------|
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 12/9/2011 | \$4.47 | 3502054  | JPMCI        | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 12/9/2011 | \$4.47 | 3502054  | JPMCI        | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 1/16/2012 | \$4.28 | 3513508  | BARF         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 1/16/2012 | \$4.28 | 3513508  | BARF         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 2/1/2012  | \$3.88 | 3523378  | MSCO         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 2/1/2012  | \$3.88 | 3523378  | MSCO         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 2/7/2012  | \$4.08 | 3533853  | CSEL         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 2/7/2012  | \$4.08 | 3533853  | CSEL         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 3/7/2012  | \$3.89 | 3538884  | CITM         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 3/7/2012  | \$3.89 | 3538884  | CITM         | NYMEX  | NO         |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 3/30/2012 | \$3.94 | 3581878  | BARF         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 3/30/2012 | \$3.94 | 3581878  | BARF         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 4/11/2012 | \$3.88 | 3581787  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 4/11/2012 | \$3.88 | 3581787  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 4/17/2012 | \$3.75 | 3584186  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 4/17/2012 | \$3.75 | 3584186  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 4/23/2012 | \$3.88 | 3588873  | CSEL         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 4/23/2012 | \$3.88 | 3588873  | CSEL         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 5/10/2012 | \$3.97 | 3601623  | MSCO         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 5/10/2012 | \$3.97 | 3601623  | MSCO         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 5/24/2012 | \$3.99 | 3608886  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 5/24/2012 | \$3.99 | 3608886  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 8/11/2012 | \$3.74 | 3623731  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 8/11/2012 | \$3.74 | 3623731  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 7/11/2012 | \$3.88 | 3638226  | MSCO         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 7/11/2012 | \$3.88 | 3638226  | MSCO         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 7/31/2012 | \$4.08 | 3658832  | BARF         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 7/31/2012 | \$4.08 | 3658832  | BARF         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 8/24/2012 | \$3.84 | 3678451  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 8/24/2012 | \$3.84 | 3678451  | JPMCI        | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 8/1/2014 | 10/8/2012 | \$4.21 | 3738713  | CITM         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 8/1/2014 | 10/8/2012 | \$4.21 | 3738713  | CITM         | IFERC  | TRANS24    |               | \$3,8080     |                  |
| Financial | FIXED SWAP             |        | 8/1/2014 | 7/8/2007  | \$8.89 | 2126545  | JPMCI        | IFERC  | HLUB       |               | \$3,8100     |                  |
| Financial | FIXED SWAP             |        | 8/1/2014 | 7/11/2007 | \$8.87 | 2130437  | DEUR         | IFERC  | HLUB       |               | \$3,8100     |                  |
| Financial | FIXED SWAP             |        | 8/1/2014 | 7/15/2007 | \$7.87 | 2140383  | DEUR         | IFERC  | HLUB       |               | \$3,8100     |                  |
| Financial | FIXED SWAP             |        | 8/1/2014 | 8/14/2007 | \$7.10 | 2185112  | COEL         | IFERC  | HLUB       |               | \$3,8100     |                  |

DEF 2015 Hedging Audit. Docker No. 150001-EI; 15-051-2-1

47-1  
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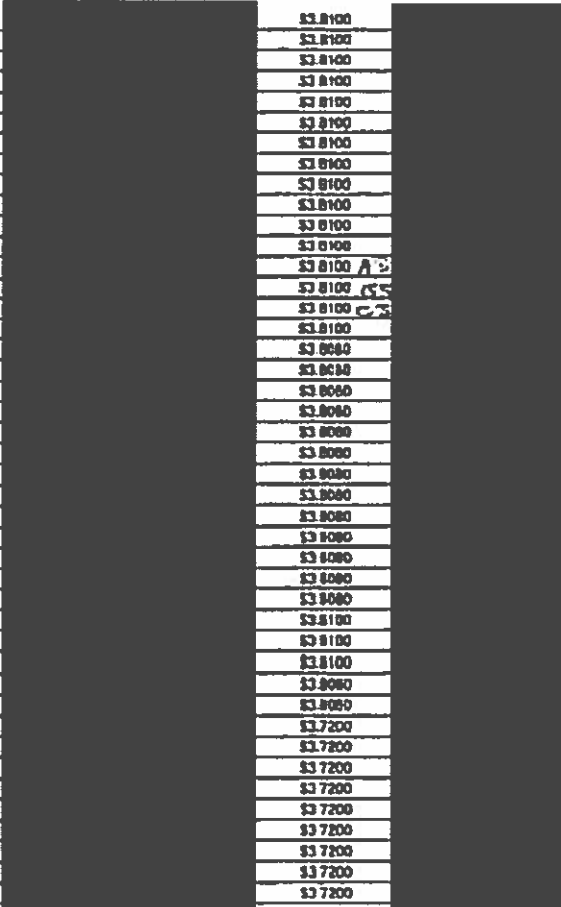
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47-1 p2

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|           |            |          |            |         |         |       |       |       |          |
|-----------|------------|----------|------------|---------|---------|-------|-------|-------|----------|
| Financial | FIXED SWAP | 8/1/2014 | 8/28/2007  | \$8.87  | 2181916 | MLC   | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 8/12/2007  | \$7.20  | 2184809 | MLC   | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 8/28/2007  | \$7.01  | 2209444 | MLC   | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 10/3/2007  | \$8.87  | 2220244 | JPNCJ | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 10/19/2007 | \$7.19  | 2244189 | MSCO  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 11/6/2007  | \$7.28  | 2262180 | MSCO  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 12/10/2007 | \$7.87  | 2287628 | CSEL  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 12/17/2007 | \$8.03  | 2298925 | DEU#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 1/9/2008   | \$7.88  | 2304875 | JPNCJ | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 2/13/2008  | \$9.10  | 2334876 | CSEL  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 2/29/2008  | \$9.73  | 2348640 | JPNCJ | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 4/2/2008   | \$8.81  | 2372743 | BAR#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 4/25/2008  | \$9.29  | 2407840 | DEU#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 6/12/2008  | \$10.28 | 2451853 | BAR#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 7/1/2008   | \$10.18 | 2487882 | CSEL  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 10/21/2008 | \$7.48  | 2578414 | BAR#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 12/2/2008  | \$7.60  | 2622831 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/15/2009  | \$7.28  | 2855334 | JPNCJ | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/11/2011  | \$4.82  | 3475430 | CSEL  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/13/2011  | \$4.87  | 3477410 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/17/2011  | \$4.82  | 3478621 | CSEL  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/11/2011  | \$4.71  | 3488884 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/11/2011  | \$4.84  | 3490964 | MSCO  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/11/2011  | \$4.58  | 3493031 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 12/5/2011  | \$4.58  | 3500348 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 12/14/2011 | \$4.36  | 3503613 | DEU#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 12/4/2012  | \$3.99  | 3820568 | MSCO  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 1/30/2012  | \$3.89  | 3822714 | CSEL  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 2/22/2012  | \$4.17  | 3834877 | BAR#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 3/1/2012   | \$3.95  | 3836404 | BAR#  | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 2/16/2012  | \$3.98  | 3842884 | JPNCJ | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 3/27/2012  | \$3.98  | 3847126 | JPNCJ | IFERC | HHUB  | \$3.8100 |
| Financial | FIXED SWAP | 8/1/2014 | 8/17/2012  | \$3.96  | 3868237 | GIT#  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 8/1/2012   | \$3.77  | 3812073 | CSEL  | NYMEX | NG    | \$3.8080 |
| Financial | FIXED SWAP | 8/1/2014 | 7/8/2012   | \$3.89  | 3835485 | CSEL  | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 7/17/2012  | \$3.89  | 3843184 | MACD# | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 8/7/2012   | \$3.81  | 3864489 | JPNCJ | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 8/18/2012  | \$3.87  | 3867285 | JPNCJ | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 8/28/2012  | \$3.68  | 3883880 | CSEL  | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 8/9/2012   | \$3.74  | 3898825 | CSEL  | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 8/17/2012  | \$3.85  | 3704872 | MSCO  | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 10/23/2012 | \$4.18  | 3749842 | CSEL  | IFERC | MARLN | \$3.7200 |
| Financial | FIXED SWAP | 8/1/2014 | 11/7/2012  | \$4.00  | 3765645 | BAR#  | IFERC | MARLN | \$3.7200 |



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6/2/14  
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DEF 2015 Filing Audit. Docket No. 150001-ELI. N 15-051-2-1

|           |            |  |          |            |        |         |       |       |        |  |          |
|-----------|------------|--|----------|------------|--------|---------|-------|-------|--------|--|----------|
| Financial | FIXED SWAP |  | 8/1/2014 | 11/14/2012 | \$4.12 | 3777596 | JPMC# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 11/18/2012 | \$4.08 | 3780333 | JPMC# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 11/29/2012 | \$4.11 | 3786542 | DEU#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 11/29/2012 | \$4.02 | 3788136 | CITI# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/7/2012  | \$4.00 | 3804728 | CITI# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/10/2013 | \$3.99 | 3805327 | BAR#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/8/2013  | \$3.99 | 3849358 | CSEL  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 8/30/2013  | \$3.97 | 4071875 | JPMC# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 8/18/2013  | \$3.84 | 4086820 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 8/25/2013  | \$3.77 | 4107080 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 8/9/2013   | \$3.69 | 4140486 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 10/22/2013 | \$3.78 | 4170587 | MLC   | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 10/23/2013 | \$3.74 | 4180035 | MLC   | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 11/1/2013  | \$3.81 | 4228126 | CITI# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 11/6/2013  | \$3.61 | 4235123 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/8/2013  | \$3.99 | 4263599 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/19/2013 | \$4.09 | 4294205 | MACO# | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/11/2013 | \$4.13 | 4294966 | BOM#  | IFERC | MAINLN |  | \$3,7200 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/12/2013 | \$4.16 | 4298183 | BOM#  | IFERC | TRNS24 |  | \$3,8000 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/13/2013 | \$4.18 | 4298841 | JPMC# | IFERC | HHUB   |  | \$3,8100 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/17/2013 | \$4.18 | 4271212 | MLC   | IFERC | HHUB   |  | \$3,8100 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/18/2013 | \$4.19 | 4271928 | BOM#  | IFERC | HHUB   |  | \$3,8100 |
| Financial | FIXED SWAP |  | 8/1/2014 | 12/19/2013 | \$4.24 | 4273944 | MLC   | IFERC | HHUB   |  | \$3,8100 |
| Financial | FIXED SWAP |  | 8/1/2014 | 1/10/2014  | \$3.96 | 4280398 | BOM#  | IFERC | HHUB   |  | \$3,8100 |

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**REDACTED SLIPSHEET:**

47-1: Journal entry reports and Trade Settlement/ Invoices  
(pages 4 through 30 -entire document)

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DEF 2015 Hedging Audit. Docket No. 150001-EI; A... 15-051-2-1

| Financial Instrument | Product                | Month | Trade Date | Market Price on Trade Date | Key Trade Item | Counterparty | Market | Contract | Volume | Trade Price (\$/MMB) | Settlement (\$/MMB) | Savings/Total on Hedge |
|----------------------|------------------------|-------|------------|----------------------------|----------------|--------------|--------|----------|--------|----------------------|---------------------|------------------------|
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 12/9/2011                  | \$4.47         | 3502053      | JPMC   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 12/9/2011                  | \$4.47         | 3502053      | JPMC   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 1/10/2012                  | \$4.29         | 3513609      | BARF   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 1/10/2012                  | \$4.29         | 3513609      | BARF   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 9/1/2012                   | \$3.86         | 3522371      | MSCO   | NYMEX    | NG     |                      | \$3 9578            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 9/1/2012                   | \$3.86         | 3522371      | MSCO   | NYMEX    | NG     |                      | \$3 9578            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 2/27/2012                  | \$4.06         | 3533634      | CSEL   | NYMEX    | NG     |                      | \$3 9578            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 2/27/2012                  | \$4.06         | 3533634      | CSEL   | NYMEX    | NG     |                      | \$3 9578            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 3/7/2012                   | \$3.80         | 3533885      | CITI   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 3/7/2012                   | \$3.80         | 3533885      | CITI   | NYMEX    | NG     |                      | \$3 9570            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 3/29/2012                  | \$3.85         | 3531678      | BARF   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 3/29/2012                  | \$3.85         | 3531678      | BARF   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 4/11/2012                  | \$3.87         | 3581788      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 4/11/2012                  | \$3.87         | 3581788      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 4/17/2012                  | \$3.78         | 3584187      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 4/17/2012                  | \$3.78         | 3584187      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 4/23/2012                  | \$3.86         | 3588874      | CSEL   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 4/23/2012                  | \$3.86         | 3588874      | CSEL   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 5/10/2012                  | \$3.97         | 3581634      | MSCO   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 5/10/2012                  | \$3.97         | 3581634      | MSCO   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 5/21/2012                  | \$3.89         | 3588564      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 5/21/2012                  | \$3.89         | 3588564      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 8/11/2012                  | \$3.75         | 3622732      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 8/11/2012                  | \$3.75         | 3622732      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 7/11/2012                  | \$3.98         | 3638238      | MSCO   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 7/11/2012                  | \$3.98         | 3638238      | MSCO   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 7/31/2012                  | \$4.09         | 3656833      | BARF   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 7/31/2012                  | \$4.09         | 3656833      | BARF   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 8/24/2012                  | \$3.84         | 3678452      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 8/24/2012                  | \$3.84         | 3678452      | JPMC   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | CALL  | 9/1/2014   | 10/8/2012                  | \$4.21         | 3738714      | CITI   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED FINANCIAL OPTION | PUT   | 9/1/2014   | 10/8/2012                  | \$4.21         | 3738714      | CITI   | IFERC    | TRNSZ4 |                      | \$3 9600            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 7/8/2007                   | \$8.94         | 2128546      | JPMC   | IFERC    | HHUB   |                      | \$3 9900            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 7/11/2007                  | \$5.81         | 2130438      | DEU    | IFERC    | HHUB   |                      | \$3 9900            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 7/19/2007                  | \$7.11         | 2140364      | DEU    | IFERC    | HHUB   |                      | \$3 9900            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 8/14/2007                  | \$7.14         | 2165116      | CSEL   | IFERC    | HHUB   |                      | \$3 9900            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 8/28/2007                  | \$8.81         | 2181817      | MLC    | IFERC    | HHUB   |                      | \$3 9900            |                        |
| Financial            | FIXED SWAP             |       | 9/1/2014   | 9/12/2007                  | \$7.23         | 2194810      | MLC    | IFERC    | HHUB   |                      | \$3 9900            |                        |

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|           |            |          |            |         |         |       |       |        |               |
|-----------|------------|----------|------------|---------|---------|-------|-------|--------|---------------|
| Financial | FIXED SWAP | 9/1/2014 | 9/29/2007  | \$7.94  | 2289448 | MLC   | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 10/2/2007  | \$6.99  | 2220245 | JPMC# | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 10/19/2007 | \$7.21  | 2244178 | MSCG  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 11/8/2007  | \$7.37  | 2262181 | MSCG  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 12/10/2007 | \$7.88  | 2287838 | CSEL  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 12/27/2007 | \$9.84  | 2298328 | DEU#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 1/8/2008   | \$7.90  | 2304878 | JPMC# | IFERC | HHUB   | \$3 9900 / 23 |
| Financial | FIXED SWAP | 9/1/2014 | 2/13/2008  | \$8.11  | 2304877 | CSEL  | IFERC | HHUB   | \$3 9900 / 23 |
| Financial | FIXED SWAP | 9/1/2014 | 2/29/2008  | \$8.74  | 2348641 | JPMC# | IFERC | HHUB   | \$3 9900 / 23 |
| Financial | FIXED SWAP | 9/1/2014 | 4/2/2008   | \$8.82  | 2372744 | BAR#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 4/25/2008  | \$8.99  | 2407841 | DEU#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 6/12/2008  | \$10.80 | 2411054 | BAR#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 7/1/2008   | \$10.19 | 2489883 | CSEL  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 10/21/2008 | \$7.89  | 2579415 | BAR#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 12/2/2008  | \$7.84  | 2622932 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/15/2009  | \$7.98  | 2655335 | JPMC# | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/17/2011  | \$4.82  | 3479431 | CSEL  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/13/2011  | \$4.88  | 3477411 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/17/2011  | \$4.83  | 3478032 | CSEL  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/18/2011  | \$4.72  | 3488887 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/15/2011  | \$4.83  | 3490985 | MSCG  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/18/2011  | \$4.98  | 3493032 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 12/5/2011  | \$4.88  | 3500349 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 12/14/2011 | \$4.28  | 3503818 | DEU#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/24/2012  | \$3.99  | 3520589 | MSCG  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 1/30/2012  | \$4.09  | 3522715 | CSEL  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 2/22/2012  | \$4.17  | 3531878 | BAR#  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 3/1/2012   | \$3.95  | 3538485 | BAR#  | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 3/18/2012  | \$3.98  | 3542895 | JPMC# | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 3/27/2012  | \$3.92  | 3547137 | JPMC# | IFERC | HHUB   | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 6/17/2012  | \$3.94  | 3405298 | CITI# | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 8/1/2012   | \$3.77  | 3612074 | CSEL  | HYMEX | NO     | \$3 9578      |
| Financial | FIXED SWAP | 9/1/2014 | 7/5/2012   | \$3.88  | 3625468 | CSEL  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 7/17/2012  | \$3.85  | 3643185 | MACD# | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 8/7/2012   | \$3.91  | 3684490 | JPMC# | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 8/10/2012  | \$3.87  | 3687288 | JPMC# | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 8/28/2012  | \$3.67  | 3683584 | CSEL  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 9/8/2012   | \$3.73  | 3696928 | CSEL  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 9/17/2012  | \$3.88  | 3704577 | MSCG  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 10/23/2012 | \$4.18  | 3749643 | CSEL  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 11/7/2012  | \$4.03  | 3785888 | BAR#  | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 11/14/2012 | \$4.13  | 3777599 | JPMC# | IFERC | MAINLN | \$3 9900      |
| Financial | FIXED SWAP | 9/1/2014 | 11/18/2012 | \$4.08  | 3788682 | JPMC# | IFERC | MAINLN | \$3 9900      |

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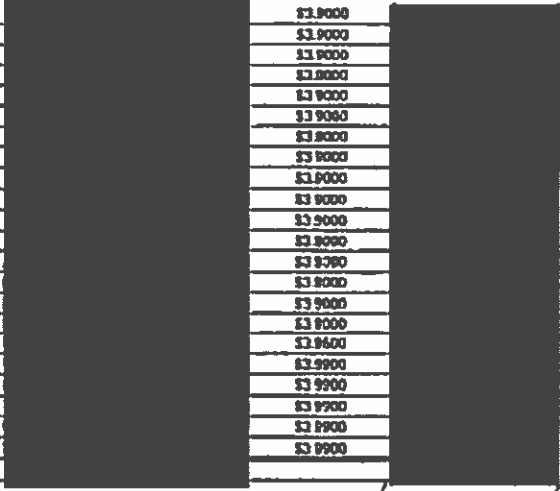
DEF 2015 Hearing Audit. Docket No. 150001-EI-A 15-0512

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|           |            |          |            |        |         |       |       |        |          |
|-----------|------------|----------|------------|--------|---------|-------|-------|--------|----------|
| Financial | FIXED SWAP | 8/1/2014 | 11/28/2013 | \$4.11 | 3786343 | DEU#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 11/28/2013 | \$4.02 | 3788137 | CIT#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/7/2012  | \$4.00 | 3804726 | CIT#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/10/2012 | \$3.88 | 3806326 | BAFW  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 1/28/2013  | \$3.83 | 3849257 | CSEL  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 8/30/2013  | \$3.87 | 4071978 | JPMC# | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 8/19/2013  | \$3.84 | 4085821 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 8/25/2013  | \$3.77 | 4107087 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 10/9/2013  | \$3.89 | 4140427 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 10/22/2013 | \$3.77 | 4170585 | MLC   | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 10/28/2013 | \$3.74 | 4180038 | MLC   | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 11/1/2013  | \$3.81 | 4228127 | CIT#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 11/8/2013  | \$3.80 | 4236124 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/9/2013  | \$3.89 | 4263899 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/10/2013 | \$4.08 | 4264236 | MACQ# | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/11/2013 | \$4.11 | 4264998 | BOM#  | IFERC | MAINLN | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/12/2013 | \$4.17 | 4268164 | BOM#  | IFERC | TRNSZ4 | \$3,9000 |
| Financial | FIXED SWAP | 8/1/2014 | 12/13/2013 | \$4.17 | 4268842 | JPMC# | IFERC | HRUB   | \$3,9900 |
| Financial | FIXED SWAP | 8/1/2014 | 12/17/2013 | \$4.18 | 4271213 | MLC   | IFERC | HRUB   | \$3,9900 |
| Financial | FIXED SWAP | 8/1/2014 | 12/18/2013 | \$4.18 | 4271929 | BOM#  | IFERC | HRUB   | \$3,9900 |
| Financial | FIXED SWAP | 8/1/2014 | 12/19/2013 | \$4.23 | 4273045 | MLC   | IFERC | HRUB   | \$3,9900 |
| Financial | FIXED SWAP | 8/1/2014 | 1/10/2014  | \$3.84 | 4290389 | BOM#  | IFERC | HRUB   | \$3,9900 |



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**REDACTED SLIPSHEET:**

47-2: Journal Entry Reports and Trade Settlement / Invoices  
(pages 4 through 30-entire document)

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| Instrument | Contract               | Product | Symbol     | Trade Date | Quantity | Settlement | Counterparty | Unit  | Location | Account | Trade Date (Settle) | Contract ID | Settlement |
|------------|------------------------|---------|------------|------------|----------|------------|--------------|-------|----------|---------|---------------------|-------------|------------|
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2011 | 24.51    | 350268     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 12/9/2011  | 24.51    | 350268     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 11/07/2012 | 24.52    | 351290     | BARB         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 11/07/2012 | 24.52    | 351290     | BARB         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 23.89    | 352280     | MTCO         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 23.89    | 352280     | MTCO         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/07/2012 | 24.09    | 353349     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/07/2012 | 24.09    | 353349     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 23.84    | 353349     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 23.84    | 353349     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9640   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 23.99    | 354107     | BARB         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 23.99    | 354107     | BARB         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 04/17/2012 | 23.80    | 354108     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 04/17/2012 | 23.80    | 354108     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 04/17/2012 | 22.79    | 354108     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 04/17/2012 | 22.79    | 354108     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 23.73    | 354125     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 23.73    | 354125     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 24.91    | 354129     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 24.91    | 354129     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 23.82    | 354157     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 23.82    | 354157     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/12/2012 | 23.78    | 354178     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/12/2012 | 23.78    | 354178     | CSEL         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 01/12/2012 | 24.08    | 354228     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 01/12/2012 | 24.08    | 354228     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 24.09    | 354228     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 24.09    | 354228     | MSCO         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 24.13    | 354234     | BARB         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 24.13    | 354234     | BARB         | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2012 | 23.89    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2012 | 23.89    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 10/07/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 10/07/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 24.28    | 354243     | JPMCB        | HYLEX | NO       |         |                     |             | \$3 9700   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 07/12/2012 | 24.04    | 354249     | MSCO         | HYLEX | NO       |         |                     |             | \$4 0480   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 07/12/2012 | 24.04    | 354249     | MSCO         | HYLEX | NO       |         |                     |             | \$4 0480   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 01/14/2007 | 27.73    | 2188118    | CSEL         | HYLEX | NO       |         |                     |             | \$4 0800   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 01/14/2007 | 27.73    | 2188118    | CSEL         | HYLEX | NO       |         |                     |             | \$4 0800   |
| Financial  | FIXED FINANCIAL OPTION | CALL    | 10/12/2014 | 02/29/2007 | 27.29    | 2194411    | MALC         | HYLEX | NO       |         |                     |             | \$4 0800   |
| Financial  | FIXED FINANCIAL OPTION | PUT     | 10/12/2014 | 02/29/2007 | 27.29    | 2194411    | MALC         | HYLEX | NO       |         |                     |             | \$4 0800   |

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**REDACTED SLIPSHEET:**

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| Product   | Instrument             | Symbol | Month     | Trade Date | Market Price on Trade Date | Qty Trade | Country | Market | Option | Volume | Fixed Price (\$/1000) | Estimated (\$/1000) | Source/Order No. |
|-----------|------------------------|--------|-----------|------------|----------------------------|-----------|---------|--------|--------|--------|-----------------------|---------------------|------------------|
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 1/10/2012  | \$4.41                     | 3813811   | BAR#    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 1/10/2012  | \$4.41                     | 3813811   | BAR#    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 2/1/2012   | \$3.99                     | 3523381   | MSCG    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 2/1/2012   | \$3.99                     | 3523381   | MSCG    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 2/27/2012  | \$4.18                     | 3530866   | CSEL    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 2/27/2012  | \$4.18                     | 3530866   | CSEL    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 3/7/2012   | \$3.93                     | 3538867   | CTIH    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 3/7/2012   | \$3.93                     | 3538867   | CTIH    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 3/30/2012  | \$4.09                     | 3551078   | BAR#    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 3/30/2012  | \$4.08                     | 3551078   | BAR#    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 4/11/2012  | \$4.00                     | 3581780   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 4/11/2012  | \$4.00                     | 3581780   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 4/17/2012  | \$3.88                     | 3584199   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 4/17/2012  | \$3.88                     | 3584199   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 4/23/2012  | \$3.82                     | 3588975   | CSEL    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 4/23/2012  | \$3.82                     | 3588975   | CSEL    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 5/10/2012  | \$4.30                     | 3601826   | MSCG    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 5/10/2012  | \$4.30                     | 3601826   | MSCG    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 5/24/2012  | \$4.02                     | 3608668   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 5/24/2012  | \$4.02                     | 3608668   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 5/11/2012  | \$3.99                     | 3623734   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 5/11/2012  | \$3.98                     | 3623734   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 7/11/2012  | \$4.12                     | 3639240   | MSCG    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 7/11/2012  | \$4.12                     | 3639240   | MSCG    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 7/23/2012  | \$4.23                     | 3656835   | BAR#    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 7/23/2012  | \$4.23                     | 3656835   | BAR#    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 8/24/2012  | \$3.98                     | 3678484   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 8/24/2012  | \$3.98                     | 3678484   | JPNC#   | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | CALL   | 11/1/2014 | 10/8/2012  | \$4.34                     | 3738724   | CTIH    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED FINANCIAL OPTION | PUT    | 11/1/2014 | 10/8/2012  | \$4.34                     | 3738724   | CTIH    | IFERC  | TRNS24 |        |                       | \$3.7000            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 9/28/2007  | \$7.42                     | 2209447   | MLG     | IFERC  | HHJB   |        |                       | \$3.7700            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 10/19/2007 | \$7.55                     | 2244172   | MSCG    | IFERC  | HHJB   |        |                       | \$3.7700            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 11/6/2007  | \$7.42                     | 2283183   | MSCG    | IFERC  | HHJB   |        |                       | \$3.7700            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 2/29/2008  | \$9.99                     | 2348643   | JPNC#   | IFERC  | HHJB   |        |                       | \$3.7700            | 53               |
| Financial | FIXED SWAP             |        | 11/1/2014 | 4/2/2008   | \$8.99                     | 2372758   | BAR#    | IFERC  | HHJB   |        |                       | \$3.7700            | 53               |
| Financial | FIXED SWAP             |        | 11/1/2014 | 4/29/2012  | \$3.99                     | 3585727   | BAR#    | NYMEX  | NO     |        |                       | \$3.7280            | 53               |
| Financial | FIXED SWAP             |        | 11/1/2014 | 8/12/2012  | \$3.94                     | 3624173   | CTIH    | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 7/18/2012  | \$4.08                     | 3638967   | MACQ#   | NYMEX  | NO     |        |                       | \$3.7280            |                  |
| Financial | FIXED SWAP             |        | 11/1/2014 | 8/7/2012   | \$4.10                     | 3684808   | BAR#    | NYMEX  | NO     |        |                       | \$3.7280            |                  |

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|           |            |           |            |         |             |       |       |        |          |
|-----------|------------|-----------|------------|---------|-------------|-------|-------|--------|----------|
| Financial | FIXED SWAP | 11/1/2014 | 06/2012    | \$3,948 | 3690921     | MSCG  | NYMEX | NG     | \$3,7280 |
| Financial | FIXED SWAP | 11/1/2014 | 10/15/2012 | \$4.29  | 3743859     | JPMC# | IFERC | TRNSZ4 | \$3,7000 |
| Financial | FIXED SWAP | 11/1/2014 | 11/7/2012  | \$4.25  | 3786625     | MACO# | IFERC | TRNSZ4 | \$3,7000 |
| Financial | FIXED SWAP | 11/1/2014 | 11/14/2012 | \$4.23  | 3777381     | BAR#  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/7/2012  | \$4.11  | 3804893     | BAR#  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/11/2012 | \$4.92  | 3806941     | CITI# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/14/2012 | \$4.80  | 3810182     | CITI# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/31/2012 | \$4.07  | 3821396     | JPMC# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 1/23/2013  | \$4.20  | 3845310     | JPMC# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 2/8/2013   | \$4.13  | 3853268     | MSCG  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 2/8/2013   | \$4.12  | 3886032     | CSEL  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 3/19/2013  | \$4.73  | 3889998     | JPMC# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 3/27/2013  | \$4.28  | 3885281     | BAR#  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 4/3/2013   | \$4.21  | 3900870     | MACO# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 5/2/2013   | \$4.23  | 3854749     | CSEL  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 5/29/2013  | \$4.23  | 3884376     | CITI# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 6/26/2013  | \$4.09  | 4019053     | MSCG  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 7/16/2013  | \$4.05  | 4031833     | MSCG  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 7/25/2013  | \$4.03  | 4037368     | MSCG  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 7/29/2013  | \$3.92  | 4041832     | CITI# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 8/1/2013   | \$3.89  | 4044548     | CSEL  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 8/29/2013  | \$3.89  | 4070270     | MLC   | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 8/29/2013  | \$3.88  | 4088007     | CSEL  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 10/9/2013  | \$3.89  | 4140881     | MLC   | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 10/9/2013  | \$4.13  | 4293601     | BOM#  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/10/2013 | \$4.14  | 4264238     | MACO# | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/11/2013 | \$4.18  | 4283172     | BOM#  | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 12/12/2013 | \$4.18  | 4268290     | MLC   | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 7/29/2014  | \$3.88  | 4540844     | MLC   | IFERC | HRUB   | \$3,7700 |
| Financial | FIXED SWAP | 11/1/2014 | 7/30/2014  | \$3.88  | 4542548     | JPMC# | IFERC | HRUB   | \$3,7700 |
| Financial | FIXED SWAP | 11/1/2014 | 8/12/2014  | \$4.06  | 4567378     | BOM#  | IFERC | HRUB   | \$3,7700 |
| Financial | FIXED SWAP | 11/1/2014 | 8/26/2014  | \$3.85  | 4572892     | MLC   | IFERC | MAINLN | \$3,6400 |
| Financial | FIXED SWAP | 11/1/2014 | 9/2/2014   | \$3.95  | 47458118183 | BOM#  | IFERC | TRNSZ4 | \$3,7000 |
| Financial | FIXED SWAP | 11/1/2014 | 8/11/2014  | \$3.88  | 4587340     | JPMC# | IFERC | TRNSZ4 | \$3,7000 |
| Financial | FIXED SWAP | 11/1/2014 | 8/17/2014  | \$3.98  | 4593204     | MLC   | NYMEX | NG     | \$3,7280 |

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**REDACTED SLIPSHEET:**

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| Product<br>Financial | Instrument       | CUSIP | Maturity | Trade Date | Market Price<br>on Trade Date | Trade Price | Quantity             | ISIN         | Location       | Volume | Market Price<br>(AMM/201) | Settlement<br>(AMM/201) | Settlement<br>Method |
|----------------------|------------------|-------|----------|------------|-------------------------------|-------------|----------------------|--------------|----------------|--------|---------------------------|-------------------------|----------------------|
| Financial            | Financial Option | Co*   | 1/1/2015 | 1/8/2015   | \$4,3020                      | 3227307     | Cligroup Energy E    | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Option | Pa*   | 1/1/2015 | 1/8/2015   | \$4,3020                      | 3227307     | Cligroup Energy E    | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Option | Ca3   | 1/1/2015 | 1/8/2015   | \$4,4018                      | 3227311     | Morgan Stanley E     | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Option | Pa*   | 1/1/2015 | 1/8/2015   | \$4,4018                      | 3227311     | Morgan Stanley E     | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Option | Ca3   | 1/1/2015 | 8/4/2015   | \$4,4868                      | 3227312     | JPMorganChase Bank E | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Option | Pa*   | 1/1/2015 | 8/4/2015   | \$4,4868                      | 3227312     | JPMorganChase Bank E | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 8/29/2007  | \$8,1844                      | 3223428     | Moncl, yachCam E SM  | IFERC        | Henry Hub      |        | \$3,1800                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 10/18/2007 | \$8,1844                      | 3223434     | Morgan Stanley E     | IFERC        | Henry Hub      |        | \$3,1800                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 11/8/2007  | \$8,2280                      | 3223430     | Morgan Stanley E     | IFERC        | Henry Hub      |        | \$3,1800                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 4/2/2008   | \$8,6070                      | 3223448     | Barclays Bank E      | IFERC        | Henry Hub      |        | \$3,1800                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 3/29/2008  | \$8,6652                      | 3223547     | JPMorganChase Bank E | IFERC        | Henry Hub      |        | \$3,1800                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 4/20/2012  | \$4,0980                      | 3223823     | Barclays Bank E      | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 8/18/2012  | \$4,1460                      | 3223832     | Cligroup Energy E    | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 7/10/2012  | \$4,3240                      | 3223858     | Monopole Bank Ltd    | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 8/7/2012   | \$4,3910                      | 3224835     | Barclays Bank E      | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 9/9/2012   | \$4,3420                      | 3224887     | Morgan Stanley E     | NYMEX NGL LD | Henry Hub      |        | \$3,1890                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 10/19/2012 | \$4,3790                      | 3224218     | JPMorganChase Bank E | IFERC        | Trossco Zone 4 |        | \$3,1900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 11/7/2012  | \$4,5170                      | 3224217     | Monopole Bank Ltd    | IFERC        | Trossco Zone 4 |        | \$3,1900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 11/14/2012 | \$4,5130                      | 3224222     | Barclays Bank E      | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/7/2012  | \$4,3950                      | 3224266     | Barclays Bank E      | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/11/2012 | \$4,3020                      | 3224277     | Cligroup Energy E    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/14/2012 | \$4,3870                      | 3224279     | Cligroup Energy E    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/31/2012 | \$4,3580                      | 3224281     | JPMorganChase Bank E | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 1/23/2013  | \$4,4730                      | 3224350     | JPMorganChase Bank E | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 2/8/2013   | \$4,4090                      | 3224437     | Morgan Stanley E     | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 3/8/2013   | \$4,3790                      | 3224813     | Credit Suisse Int    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 3/18/2013  | \$4,4910                      | 3224819     | JPMorganChase Bank E | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 3/27/2013  | \$4,6200                      | 3224822     | Barclays Bank E      | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 4/2/2013   | \$4,4850                      | 3224877     | Monopole Bank Ltd    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 5/2/2013   | \$4,4870                      | 3224890     | Credit Suisse Int    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 5/30/2013  | \$4,3078                      | 3224810     | Cligroup Energy E    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 6/26/2013  | \$4,3388                      | 3224832     | Morgan Stanley E     | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 7/18/2013  | \$4,2980                      | 3224817     | Morgan Stanley E     | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 7/25/2013  | \$4,2880                      | 3224820     | Morgan Stanley E     | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 7/28/2013  | \$4,1708                      | 3224862     | Cligroup Energy E    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 8/14/2013  | \$4,1408                      | 3224924     | Credit Suisse Int    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 8/29/2013  | \$4,2228                      | 3225051     | Moncl, yachCam E SM  | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 9/8/2013   | \$4,1970                      | 3225058     | Credit Suisse Int    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 10/8/2013  | \$4,2270                      | 3225187     | Moncl, yachCam E SM  | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/8/2013  | \$4,2580                      | 3225871     | BROUHTREAL           | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/18/2013 | \$4,3340                      | 3225888     | Monopole Bank Ltd    | IFERC        | CGT            |        | \$3,0900                  |                         |                      |
| Financial            | Financial Swap   |       | 1/1/2015 | 12/11/2013 | \$4,3570                      | 3225897     | BROUHTREAL           | IFERC        | CGT            |        | \$3,0900                  |                         |                      |

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| Financial | Financial Swap |  | 1/1/2013 | 12/31/2013 | \$4,3760 | 3225948 | MontL ymchCom E EM   | IFERC        | COT            |  | \$3 0900 |
|-----------|----------------|--|----------|------------|----------|---------|----------------------|--------------|----------------|--|----------|
| Financial | Financial Swap |  | 1/1/2015 | 3/19/2014  | \$1 7520 | 3226667 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 3/29/2014  | \$4 7110 | 3226688 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 4/18/2014  | \$4 8270 | 3226758 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 5/7/2014   | \$4 8565 | 3226758 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 5/8/2014   | \$4 7495 | 3226760 | MontL ymchCom E EM   | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 5/12/2014  | \$4 8525 | 3226781 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 6/23/2014  | \$4 5415 | 3226784 | JPMorganChase Bank E | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 6/14/2014  | \$4 7050 | 3226784 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 7/23/2014  | \$3 8950 | 3226832 | MontL ymchCom E EM   | IFERC        | Henry Hub      |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 7/29/2014  | \$4 8250 | 3240183 | MontL ymchCom E EM   | IFERC        | Henry Hub      |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 7/30/2014  | \$4 0110 | 3240194 | JPMorganChase Bank E | IFERC        | Henry Hub      |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 8/12/2014  | \$4 2195 | 3243454 | BK MONTREAL          | IFERC        | Henry Hub      |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 8/26/2014  | \$4 1290 | 3248474 | MontL ymchCom E EM   | IFERC        | COT            |  | \$3 0900 |
| Financial | Financial Swap |  | 1/1/2015 | 9/2/2014   | \$4 1320 | 3250654 | BK MONTREAL          | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 9/11/2014  | \$4 0820 | 3254125 | JPMorganChase Bank E | IFERC        | Tranaco Zone 4 |  | \$3 1900 |
| Financial | Financial Swap |  | 1/1/2015 | 9/17/2014  | \$4 3290 | 3255078 | MontL ymchCom E EM   | NYMEX NG L10 | Henry Hub      |  | \$3 1900 |

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**REDACTED SLIPSHEET:**

47-5: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 3 through 18-entire document)

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DEF 2015 Hearing Audit. Docket No. 150001-EI; N 15-051-2-1

| Physical Financial | Instrument       | Product | Month    | Trade Date | Market Price on Trade Date | Trade Num | Counterparty         | Market       | Location        | Volume | Field Price (\$/MMBps) | Settlement (\$/MMBps) | Group/Counter Hedge |
|--------------------|------------------|---------|----------|------------|----------------------------|-----------|----------------------|--------------|-----------------|--------|------------------------|-----------------------|---------------------|
| Financial          | Financial Option | Call    | 3/1/2015 | 1/8/2013   | \$4,3120                   | 3227367   | Citigroup Energy E   | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8340              |                     |
| Financial          | Financial Option | Put     | 3/1/2015 | 1/8/2013   | \$4,3120                   | 3227367   | Citigroup Energy E   | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8610              |                     |
| Financial          | Financial Option | Call    | 3/1/2015 | 1/28/2013  | \$4,3520                   | 3227311   | Morgan Stanley E     | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8610              |                     |
| Financial          | Financial Option | Put     | 3/1/2015 | 1/28/2013  | \$4,3520                   | 3227311   | Morgan Stanley E     | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8540              |                     |
| Financial          | Financial Option | Call    | 3/1/2015 | 6/4/2013   | \$4,4000                   | 3227312   | JPMorganChase Bank E | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Option | Put     | 3/1/2015 | 6/4/2013   | \$4,4000                   | 3227312   | JPMorganChase Bank E | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 6/7/2007   | \$7,9380                   | 3223426   | MerillynchCom EEM    | IFERC        | Henry Hub       |        |                        | \$2,9000              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 10/1/2007  | \$7,8620                   | 3223434   | Morgan Stanley E     | IFERC        | Henry Hub       |        |                        | \$2,9000              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 11/8/2007  | \$8,0900                   | 3223438   | Morgan Stanley E     | IFERC        | Henry Hub       |        |                        | \$2,9000              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 4/8/2008   | \$9,3170                   | 3223448   | Barclays Bank E      | IFERC        | Henry Hub       |        |                        | \$2,9000              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 2/20/2008  | \$9,4300                   | 3223447   | JPMorganChase Bank E | IFERC        | Henry Hub       |        |                        | \$2,9000              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 4/30/2012  | \$3,8920                   | 3223633   | Barclays Bank E      | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8640              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 6/12/2012  | \$4,0400                   | 3223638   | Citigroup Energy E   | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8640              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 7/10/2012  | \$4,3090                   | 3223656   | Macquarie Bank Ltd   | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8640              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 6/7/2012   | \$4,3740                   | 3224035   | Barclays Bank E      | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8640              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 6/5/2012   | \$4,1310                   | 3224082   | Morgan Stanley E     | NYMEX NG L10 | Henry Hub       |        |                        | \$2,8640              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 10/16/2012 | \$4,4380                   | 3224214   | JPMorganChase Bank E | IFERC        | Trinidad Zone 4 |        |                        | \$2,8900              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 11/7/2012  | \$4,3860                   | 3224217   | Macquarie Bank Ltd   | IFERC        | Trinidad Zone 4 |        |                        | \$2,8900              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 11/14/2012 | \$4,3890                   | 3224222   | Barclays Bank E      | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 12/7/2012  | \$4,2800                   | 3224256   | Barclays Bank E      | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 1/31/2013  | \$4,1890                   | 3224277   | Citigroup Energy E   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 12/14/2012 | \$4,1830                   | 3224278   | Citigroup Energy E   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 12/31/2012 | \$4,2900                   | 3224361   | JPMorganChase Bank E | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 1/23/2013  | \$4,2650                   | 3224360   | JPMorganChase Bank E | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 2/8/2013   | \$4,3080                   | 3224437   | Morgan Stanley E     | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 3/6/2013   | \$4,2800                   | 3224613   | Credit Suisse Int    | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 3/19/2013  | \$4,2650                   | 3224618   | JPMorganChase Bank E | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 3/27/2013  | \$4,4250                   | 3224622   | Barclays Bank E      | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 4/23/2013  | \$4,3650                   | 3224677   | Macquarie Bank Ltd   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 8/2/2013   | \$4,3618                   | 3224690   | Credit Suisse Int    | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 8/30/2013  | \$4,4320                   | 3224816   | Citigroup Energy E   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 9/19/2013  | \$4,1390                   | 3224832   | Morgan Stanley E     | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 7/18/2013  | \$4,2370                   | 3224917   | Morgan Stanley E     | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 7/23/2013  | \$4,1810                   | 3224920   | Morgan Stanley E     | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 7/26/2013  | \$4,0270                   | 3224922   | Citigroup Energy E   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 8/14/2013  | \$4,0700                   | 3224924   | Credit Suisse Int    | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 6/28/2013  | \$4,1470                   | 3225051   | MerillynchCom E EM   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 8/9/2013   | \$4,1180                   | 3225056   | Credit Suisse Int    | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 10/6/2013  | \$4,1490                   | 3225167   | MerillynchCom E EM   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 1/8/2013   | \$4,1710                   | 3225871   | BMONTREAL            | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 1/9/2013   | \$4,2340                   | 3225888   | Macquarie Bank Ltd   | IFERC        | CGT             |        |                        | \$2,8300              |                     |
| Financial          | Financial Swap   |         | 3/1/2015 | 12/11/2013 | \$4,2430                   | 3225889   | BMONTREAL            | IFERC        | CGT             |        |                        | \$2,8300              |                     |

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| Financial | Financial Swap | 3/1/2015 | 12/31/2013 | \$4,3650 | 3225748 | MonR, yncCom E EM    | IFERC        | CGT           |  | \$2,6300 |
|-----------|----------------|----------|------------|----------|---------|----------------------|--------------|---------------|--|----------|
| Financial | Financial Swap | 3/1/2015 | 3/18/2014  | \$4,3610 | 3226567 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 3/26/2014  | \$4,3600 | 3226608 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 4/16/2014  | \$4,3618 | 3226734 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 5/7/2014   | \$4,3690 | 3226759 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 5/8/2014   | \$4,3740 | 3226760 | MonR, yncCom E EM    | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 5/18/2014  | \$4,3470 | 3226761 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 6/22/2014  | \$4,4218 | 3226794 | JPMorganChase Bank E | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 6/11/2014  | \$4,3690 | 3226794 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 7/23/2014  | \$3,9160 | 3230362 | MonR, yncCom E EM    | IFERC        | Henry Hub     |  | \$2,9000 |
| Financial | Financial Swap | 3/1/2015 | 7/28/2014  | \$3,9530 | 3240193 | MonR, yncCom E EM    | IFERC        | Henry Hub     |  | \$2,9000 |
| Financial | Financial Swap | 3/1/2015 | 7/30/2014  | \$3,8360 | 3240194 | JPMorganChase Bank E | IFERC        | Henry Hub     |  | \$2,9000 |
| Financial | Financial Swap | 3/1/2015 | 8/18/2014  | \$4,1950 | 3243454 | BNA MONTREAL         | IFERC        | Henry Hub     |  | \$2,9000 |
| Financial | Financial Swap | 3/1/2015 | 8/20/2014  | \$4,0280 | 3244424 | MonR, yncCom E EM    | IFERC        | CGT           |  | \$2,8300 |
| Financial | Financial Swap | 3/1/2015 | 8/22/2014  | \$4,0470 | 3250884 | BNA MONTREAL         | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 9/11/2014  | \$3,9920 | 3254325 | JPMorganChase Bank E | IFERC        | Teneco Zone 4 |  | \$2,6900 |
| Financial | Financial Swap | 3/1/2015 | 9/17/2014  | \$4,1908 | 3254579 | MonR, yncCom E EM    | NYMEX NG LTD | Henry Hub     |  | \$2,6940 |

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**REDACTED SLIPSHEET:**

45-6: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 3 through 16-entire document)

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DEF 2015 Hearing Audit. Docket No. 150001-EI; N 15-051-2-1

| Product   | Instrument       | ISDA | Month    | Trade Date | Maturity Date | Notional | Counterparty         | Market       | Location      | Volume | Market Price (USD) | Settlement (USD) | Counterparty Hedge |
|-----------|------------------|------|----------|------------|---------------|----------|----------------------|--------------|---------------|--------|--------------------|------------------|--------------------|
| Financial | Financial Option | Call | 4/1/2015 | 1/9/2013   | 3/1/2015      | 3227307  | Chigroup Energy E    | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 1/9/2013   | 3/1/2015      | 3227307  | Chigroup Energy E    | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Call | 4/1/2015 | 1/28/2013  | 3/1/2015      | 3227311  | Morgan Stanley E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5800         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 1/28/2013  | 3/1/2015      | 3227311  | Morgan Stanley E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5800         |                    |
| Financial | Financial Option | Call | 4/1/2015 | 8/4/2013   | 3/1/2015      | 3227319  | JPMorganChase Bank E | IFERC        | CGT           |        |                    | \$2 5100         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 8/4/2013   | 3/1/2015      | 3227319  | JPMorganChase Bank E | IFERC        | CGT           |        |                    | \$2 5100         |                    |
| Financial | Financial Option | Call | 4/1/2015 | 5/16/2014  | 3/1/2015      | 3227519  | BMO MONTREAL         | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 5/16/2014  | 3/1/2015      | 3227519  | BMO MONTREAL         | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Call | 4/1/2015 | 8/10/2014  | 3/1/2015      | 3227521  | Merill LynchCom E EU | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 8/10/2014  | 3/1/2015      | 3227521  | Merill LynchCom E EU | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Call | 4/1/2015 | 8/10/2014  | 3/1/2015      | 3227789  | JPMorganChase Bank E | IFERC        | Tronco Zone 4 |        |                    | \$2 5900         |                    |
| Financial | Financial Option | Put  | 4/1/2015 | 8/10/2014  | 3/1/2015      | 3227789  | JPMorganChase Bank E | IFERC        | Tronco Zone 4 |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 7/6/2007   | 3/1/2015      | 3223276  | JPMorganChase Bank E | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 7/13/2007  | 3/1/2015      | 3223331  | JPMorganChase Bank E | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 7/16/2007  | 3/1/2015      | 3223333  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 8/14/2007  | 3/1/2015      | 3223338  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 8/28/2007  | 3/1/2015      | 3223474  | Merill LynchCom E EU | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 8/12/2007  | 3/1/2015      | 3223476  | Metoprene Bank Ltd   | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 8/28/2007  | 3/1/2015      | 3223478  | Merill LynchCom E EU | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 10/3/2007  | 3/1/2015      | 3223432  | JPMorganChase Bank E | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 10/19/2007 | 3/1/2015      | 3223434  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 11/6/2007  | 3/1/2015      | 3223439  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 12/10/2007 | 3/1/2015      | 3223478  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 12/21/2007 | 3/1/2015      | 3223537  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/8/2008   | 3/1/2015      | 3223541  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 2/13/2008  | 3/1/2015      | 3223544  | JPMorganChase Bank E | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 4/2/2008   | 3/1/2015      | 3223546  | Banque Paribas E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 2/25/2008  | 3/1/2015      | 3223547  | JPMorganChase Bank E | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 4/25/2008  | 3/1/2015      | 3223560  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 6/12/2008  | 3/1/2015      | 3223562  | Banque Paribas E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 7/11/2008  | 3/1/2015      | 3223567  | Credit Suisse Intl   | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 10/21/2008 | 3/1/2015      | 3223589  | Morgan Stanley E     | IFERC        | Henry Hub     |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 12/2/2008  | 3/1/2015      | 3223742  | Banque Paribas E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/16/2009  | 3/1/2015      | 3223744  | Banque Paribas E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 6200         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/17/2012  | 3/1/2015      | 3224218  | Banque Paribas E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/18/2012  | 3/1/2015      | 3224219  | Credit Suisse Intl   | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/13/2012  | 3/1/2015      | 3224220  | Morgan Stanley E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/15/2012  | 3/1/2015      | 3224228  | Banque Paribas E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/11/2012  | 3/1/2015      | 3224232  | Banque Paribas E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/27/2012  | 3/1/2015      | 3224245  | Morgan Stanley E     | NYMEX HG L1D | Henry Hub     |        |                    | \$2 5900         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 1/28/2012  | 3/1/2015      | 3224252  | Banque Paribas E     | IFERC        | CGT           |        |                    | \$2 6100         |                    |
| Financial | Financial Swap   |      | 4/1/2015 | 12/10/2012 | 3/1/2015      | 3224278  | JPMorganChase Bank E | IFERC        | CGT           |        |                    | \$2 5100         |                    |

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|-----------|----------------|----------|------------|----------|---------|----------------------|--------------|----------------|----------|
| Financial | Financial Swap | 4/1/2015 | 12/31/2015 | \$4,0430 | 3224280 | Barclays Bank E      | IFERC        | CGT            |          |
| Financial | Financial Swap | 4/1/2015 | 1/23/2015  | \$4,1380 | 3224337 | Barclays Bank E      | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 1/24/2015  | \$4,0880 | 3224381 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 2/9/2015   | \$4,0870 | 3224394 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 2/9/2015   | \$4,0388 | 3224506 | Morgan Stanley E     | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 2/13/2015  | \$4,0788 | 3224505 | Morgan Stanley E     | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 3/5/2015   | \$4,1120 | 3224804 | Credit Suisse Int'l  | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 3/18/2015  | \$4,1330 | 3224816 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 3/22/2015  | \$4,1030 | 3224820 | Citigroup Energy E   | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 3/26/2015  | \$4,1340 | 3224821 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 4/3/2015   | \$4,1010 | 3224848 | Macquarie Bank Ltd   | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 4/9/2015   | \$4,0380 | 3224878 | Barclays Bank E      | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 4/16/2015  | \$4,1240 | 3224881 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 4/24/2015  | \$4,1330 | 3224882 | Citigroup Energy E   | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 4/28/2015  | \$4,1210 | 3224883 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 5/27/2015  | \$4,0660 | 3224884 | Man AHL yachCom E EM | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 5/7/2015   | \$4,0918 | 3224883 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 5/14/2015  | \$4,0900 | 3224887 | Macquarie Bank Ltd   | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 5/28/2015  | \$4,1120 | 3224887 | Credit Suisse Int'l  | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/9/2015   | \$4,0480 | 3224813 | Man AHL yachCom E EM | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/17/2015  | \$4,0078 | 3224815 | Credit Suisse Int'l  | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/18/2015  | \$4,0545 | 3224817 | Barclays Bank E      | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/30/2015  | \$4,1033 | 3224818 | Morgan Stanley E     | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/30/2015  | \$4,1043 | 3224828 | JPMorganChase Bank E | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 6/30/2015  | \$4,0283 | 3224914 | Man AHL yachCom E EM | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 7/11/2015  | \$4,0920 | 3224915 | Morgan Stanley E     | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 7/16/2015  | \$4,1128 | 3224916 | Morgan Stanley E     | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 7/29/2015  | \$4,0358 | 3224918 | Citigroup Energy E   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 7/29/2015  | \$3,9838 | 3224921 | JPMorganChase Bank E | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 7/30/2015  | \$3,9800 | 3224923 | Credit Suisse Int'l  | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 8/16/2015  | \$3,9868 | 3224825 | Citigroup Energy E   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 8/27/2015  | \$3,9218 | 3224827 | Credit Suisse Int'l  | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 8/27/2015  | \$3,9570 | 3225044 | Morgan Stanley E     | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 8/27/2015  | \$3,9380 | 3225080 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 8/28/2015  | \$3,9090 | 3225051 | Man AHL yachCom E EM | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 11/1/2015  | \$3,7000 | 3225283 | Morgan Stanley E     | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 2/27/2014  | \$3,0960 | 3225337 | Man AHL yachCom E EM | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 10/23/2014 | \$3,4825 | 3225780 | JPMorganChase Bank E | IFERC        | CGT            | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 12/15/2014 | \$3,4820 | 3226784 | Macquarie Bank Ltd   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 12/17/2014 | \$3,4540 | 3226845 | Macquarie Bank Ltd   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 12/23/2014 | \$3,1330 | 3226544 | Citigroup Energy E   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 1/20/2015  | \$3,7300 | 3226468 | Macquarie Bank Ltd   | IFERC        | Tranaco Zone 4 | \$2,9100 |
| Financial | Financial Swap | 4/1/2015 | 2/23/2015  | \$3,0030 | 3308468 | Man AHL yachCom E EM | NYMEX NG L10 | Heavy Hub      | \$2,9100 |

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**REDACTED SLIPSHEET:**

47-7: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 3 through 22-entire document)

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| Payoff Financial | Instrument       | Put/Call | Month    | Trade Date | Market Price on Trade Date | Trade Num | Counterparty          | Market       | Location       | Volume | Trade Price (\$/MWh) | Settlement (\$/MWh) | Settling/Counterparty |
|------------------|------------------|----------|----------|------------|----------------------------|-----------|-----------------------|--------------|----------------|--------|----------------------|---------------------|-----------------------|
| Financial        | Financial Option | Call     | 5/1/2015 | 1/8/2015   | \$4.0270                   | 3227307   | Citygroup Energy E    | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 1/8/2015   | \$4.0270                   | 3227307   | Citygroup Energy E    | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 1/8/2015   | \$4.1840                   | 3227311   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 1/8/2015   | \$4.1840                   | 3227311   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 5/4/2015   | \$4.1870                   | 3227312   | JPMorgan Chase Bank E | IFERC        | CGT            |        |                      | \$2.4400            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 5/4/2015   | \$4.1870                   | 3227312   | JPMorgan Chase Bank E | IFERC        | CGT            |        |                      | \$2.4400            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 4/14/2014  | \$4.1385                   | 3227318   | Merill LynchCom E EM  | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 4/14/2014  | \$4.1385                   | 3227318   | Merill LynchCom E EM  | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 5/1/2014   | \$4.0580                   | 3227319   | BSMONTREAL            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 5/1/2014   | \$4.0580                   | 3227319   | BSMONTREAL            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 5/1/2014   | \$4.0950                   | 3227321   | Merill LynchCom E EM  | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 5/1/2014   | \$4.0950                   | 3227321   | Merill LynchCom E EM  | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 2/18/2014  | \$3.9540                   | 3227787   | JPMorgan Chase Bank E | IFERC        | Triumph Zone 4 |        |                      | \$2.9000            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 2/18/2014  | \$3.9540                   | 3227787   | JPMorgan Chase Bank E | IFERC        | Triumph Zone 4 |        |                      | \$2.9000            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 7/2/2014   | \$3.7745                   | 3238383   | BSMONTREAL            | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 7/2/2014   | \$3.7745                   | 3238383   | BSMONTREAL            | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 8/20/2014  | \$3.7025                   | 3248480   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 8/20/2014  | \$3.7025                   | 3248480   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 5/2/2014   | \$3.7640                   | 3281388   | BSMONTREAL            | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 5/2/2014   | \$3.7640                   | 3281388   | BSMONTREAL            | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 10/13/2014 | \$3.7380                   | 3284183   | JPMorgan Chase Bank E | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 10/13/2014 | \$3.7380                   | 3284183   | JPMorgan Chase Bank E | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 10/20/2014 | \$3.8140                   | 3288285   | Morgan Stanley E      | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 10/20/2014 | \$3.8140                   | 3288285   | Morgan Stanley E      | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 12/3/2014  | \$3.8475                   | 3279678   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 12/3/2014  | \$3.8475                   | 3279678   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 1/12/2015  | \$3.8475                   | 3282218   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 1/12/2015  | \$3.8475                   | 3282218   | Citygroup Energy E    | IFERC        | Henry Hub      |        |                      | \$2.5300            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 1/20/2015  | \$3.7140                   | 3288183   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 1/20/2015  | \$3.7140                   | 3288183   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 2/9/2015   | \$3.8720                   | 3304836   | Merill LynchCom E EM  | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 2/9/2015   | \$3.8720                   | 3304836   | Merill LynchCom E EM  | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 2/17/2015  | \$3.8180                   | 3304158   | Macquarie Bank Ltd    | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 2/17/2015  | \$3.8180                   | 3304158   | Macquarie Bank Ltd    | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 3/4/2015   | \$3.8080                   | 3310481   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 3/4/2015   | \$3.8080                   | 3310481   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 3/3/2015   | \$3.7130                   | 3312182   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 3/3/2015   | \$3.7130                   | 3312182   | Morgan Stanley E      | NYMEX NG L10 | Henry Hub      |        |                      | \$2.5170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 3/23/2015  | \$3.7400                   | 3317884   | BSMONTREAL            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 3/23/2015  | \$3.7400                   | 3317884   | BSMONTREAL            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Call     | 5/1/2015 | 4/8/2015   | \$3.5110                   | 3321874   | Scotiabank            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |
| Financial        | Financial Option | Put      | 5/1/2015 | 4/8/2015   | \$3.5110                   | 3321874   | Scotiabank            | NYMEX NG L10 | Henry Hub      |        |                      | \$2.9170            |                       |

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|           |                |          |            |           |         |                      |              |           |          |
|-----------|----------------|----------|------------|-----------|---------|----------------------|--------------|-----------|----------|
| Financial | Financial Swap | 5/1/2015 | 7/6/2007   | \$4,5894  | 3223326 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 7/11/2007  | \$4,5489  | 3223331 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2,6300 |
| Financial | Financial Swap | 5/1/2015 | 7/16/2007  | \$4,7525  | 3223333 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,6300 |
| Financial | Financial Swap | 5/1/2015 | 8/14/2007  | \$4,8170  | 3223336 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 8/28/2007  | \$4,8829  | 3223424 | WorIL yachCom E EM   | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 8/12/2007  | \$7,8290  | 3223428 | Macquarie Bank Ltd   | IFERC        | Henry Hub | \$2,6300 |
| Financial | Financial Swap | 5/1/2015 | 8/29/2007  | \$8,8847  | 3223426 | Merill yachCom E EM  | IFERC        | Henry Hub | \$2,6300 |
| Financial | Financial Swap | 5/1/2015 | 10/3/2007  | \$9,8143  | 3223422 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 10/19/2007 | \$7,0082  | 3223434 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 11/6/2007  | \$7,0711  | 3223420 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 12/10/2007 | \$7,5981  | 3223478 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 12/27/2007 | \$7,8742  | 3223537 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 1/6/2008   | \$7,7465  | 3223541 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 2/13/2008  | \$7,9240  | 3223544 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 4/2/2008   | \$8,9485  | 3223545 | Barclays Bank E      | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 3/29/2008  | \$8,5284  | 3223547 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 4/25/2008  | \$8,5185  | 3223550 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 6/12/2008  | \$10,5943 | 3223632 | Barclays Bank E      | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 7/11/2008  | \$10,2225 | 3223687 | Credit Suisse Int    | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 10/21/2008 | \$7,3148  | 3223689 | Morgan Stanley E     | IFERC        | Henry Hub | \$2,5300 |
| Financial | Financial Swap | 5/1/2015 | 12/2/2008  | \$7,5038  | 3223742 | Barclays Bank E      | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/15/2009  | \$8,8938  | 3223744 | Barclays Bank E      | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/17/2012  | \$4,1880  | 3224216 | Barclays Bank E      | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/19/2012  | \$4,1470  | 3224218 | Credit Suisse Int    | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/11/2012  | \$4,2280  | 3224220 | Morgan Stanley E     | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/11/2012  | \$4,1790  | 3224228 | Barclays Bank E      | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/18/2012  | \$4,1700  | 3224232 | Barclays Bank E      | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/18/2012  | \$4,2430  | 3224248 | Morgan Stanley E     | NYMEX NG L1D | Henry Hub | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 1/12/2012  | \$4,1370  | 3224252 | Barclays Bank E      | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 12/10/2012 | \$4,0199  | 3224275 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 12/27/2012 | \$4,0920  | 3224280 | Barclays Bank E      | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 1/23/2013  | \$4,1480  | 3224337 | Barclays Bank E      | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 1/24/2013  | \$4,1080  | 3224341 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 2/6/2013   | \$4,0700  | 3224384 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 2/20/2013  | \$4,0480  | 3224408 | Morgan Stanley E     | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 2/13/2013  | \$4,0870  | 3224409 | Morgan Stanley E     | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 3/9/2013   | \$4,1200  | 3224604 | Credit Suisse Int    | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 3/15/2013  | \$4,1380  | 3224618 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 3/22/2013  | \$4,1148  | 3224820 | Citigroup Energy E   | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 3/28/2013  | \$4,1358  | 3224821 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 4/2/2013   | \$4,1130  | 3224840 | Macquarie Bank Ltd   | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 4/9/2013   | \$4,0430  | 3224870 | Barclays Bank E      | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 4/16/2013  | \$4,1530  | 3224881 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 4/24/2013  | \$4,1380  | 3224882 | Citigroup Energy E   | IFERC        | CGT       | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 4/24/2013  | \$4,1320  | 3224883 | JPMorganChase Bank E | IFERC        | CGT       | \$2,4400 |

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|           |                |          |            |          |          |                      |              |                  |  |          |
|-----------|----------------|----------|------------|----------|----------|----------------------|--------------|------------------|--|----------|
| Financial | Financial Swap | 5/1/2015 | 5/20/2013  | \$4,0690 | 3224934  | MetRL ymCom E EM     | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 5/1/2013   | \$4,0610 | 3224693  | JPMorganChase Bank E | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 5/1/2013   | \$4,0960 | 3224697  | Macquarie Bank Ltd   | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 5/28/2013  | \$4,2210 | 3224807  | Credit Suisse Int    | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 6/6/2013   | \$4,0580 | 3224813  | MetRL ymCom E EM     | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 8/10/2013  | \$4,1180 | 3224815  | Credit Suisse Int    | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/13/2013  | \$4,0830 | 3224817  | Barclays Bank E      | IFERC        | Tennessee Zone 4 |  | \$3,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/20/2013  | \$4,1143 | 3224818  | Morgan Stanley E     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/29/2013  | \$4,1173 | 3224820  | JPMorganChase Bank E | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/28/2013  | \$4,0443 | 3224914  | MetRL ymCom E EM     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 7/11/2013  | \$4,0750 | 3224915  | Morgan Stanley E     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 7/18/2013  | \$4,1250 | 3224918  | Morgan Stanley E     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 7/23/2013  | \$4,0550 | 3224919  | Citigroup Energy E   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 7/28/2013  | \$3,9920 | 3224921  | JPMorganChase Bank E | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 7/30/2013  | \$3,9780 | 3224923  | Credit Suisse Int    | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/1/2013   | \$3,9760 | 3224925  | Citigroup Energy E   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/9/2013   | \$3,8350 | 3224927  | Credit Suisse Int    | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/13/2013  | \$4,0120 | 3225004  | Morgan Stanley E     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/28/2013  | \$3,9520 | 3225050  | JPMorganChase Bank E | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 8/9/2013   | \$3,9190 | 3225057  | MetRL ymCom E EM     | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 11/1/2013  | \$3,7130 | 3225265  | Morgan Stanley E     | IFERC        | CGT              |  | \$2,4400 |
| Financial | Financial Swap | 5/1/2015 | 3/27/2014  | \$3,9520 | 3225557  | MetRL ymCom E EM     | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 8/25/2014  | \$3,1893 | 3226040  | BRUNONTREAL          | IFERC        | Henry Hub        |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 10/23/2014 | \$3,4293 | 3226250  | JPMorganChase Bank E | IFERC        | CGT              |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 12/15/2014 | \$3,4840 | 3226378A | Macquarie Bank Ltd   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 12/17/2014 | \$3,4340 | 3226453  | Macquarie Bank Ltd   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 12/23/2014 | \$3,1220 | 3226544  | Citigroup Energy E   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 1/20/2015  | \$2,7925 | 3226864  | Macquarie Bank Ltd   | IFERC        | Tennessee Zone 4 |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 1/28/2015  | \$2,7160 | 3227084  | MetRL ymCom E EM     | NYMEX NG L1D | Henry Hub        |  | \$2,5000 |
| Financial | Financial Swap | 5/1/2015 | 3/23/2015  | \$2,8240 | 3227486  | MetRL ymCom E EM     | NYMEX NG L1D | Henry Hub        |  | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 3/27/2015  | \$2,7370 | 3227910  | MetRL ymCom E EM     | NYMEX NG L1D | Henry Hub        |  | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 4/9/2015   | \$2,8280 | 3228148  | BNP Paribas E EM     | NYMEX NG L1D | Henry Hub        |  | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 4/18/2015  | \$2,8040 | 3228452  | Citigroup Energy E   | NYMEX NG L1D | Henry Hub        |  | \$2,5170 |
| Financial | Financial Swap | 5/1/2015 | 4/20/2015  | \$2,8360 | 3229023  | JPMorganChase Bank E | IFERC        | Tennessee Zone 4 |  | \$2,5000 |

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**REDACTED SLIPSHEET:**

47-8: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 4 through 17-entire document)

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DEF 2015 Hearing Audit. Docket No. 15001-EI; A 15-051-2-1

| Product   | Instrument       | Face Amt | Points   | Trade Date | Market Price on Trade Date | Trade Num | Counterparty          | ISIN         | Location      | Volume | Market Price (\$/MWh) | Settlement (\$/MWh) | Marking Cost on Hedge |
|-----------|------------------|----------|----------|------------|----------------------------|-----------|-----------------------|--------------|---------------|--------|-----------------------|---------------------|-----------------------|
| Financial | Financial Option | Call     | 0/1/2013 | 1/5/2013   | \$4.95                     | 3277307   | Citygroup Energy E    | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 1/5/2013   | \$4.95                     | 3277307   | Citygroup Energy E    | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 1/5/2013   | \$4.95                     | 3277311   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 1/5/2013   | \$4.95                     | 3277311   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$4.18                     | 3277312   | JPMorganChase Bank E  | IFERC        | CGT           |        |                       | \$2.7200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$4.18                     | 3277312   | JPMorganChase Bank E  | IFERC        | CGT           |        |                       | \$2.7200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$4.17                     | 3277314   | Merrill LynchCom E EA | IFERC        | Henry Hub     |        |                       | \$2.8700            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$4.17                     | 3277314   | Merrill LynchCom E EM | IFERC        | Henry Hub     |        |                       | \$2.8700            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$4.09                     | 3277316   | BRMONTREAL            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$4.09                     | 3277316   | BRMONTREAL            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$4.11                     | 3277321   | Merrill LynchCom E EM | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$4.11                     | 3277321   | Merrill LynchCom E EM | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$3.97                     | 3277367   | JPMorganChase Bank E  | IFERC        | Tronco Zone 4 |        |                       | \$7.0000            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$3.97                     | 3277367   | JPMorganChase Bank E  | IFERC        | Tronco Zone 4 |        |                       | \$7.0000            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$3.81                     | 3278263   | BRMONTREAL            | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$3.81                     | 3278263   | BRMONTREAL            | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$3.83                     | 3244480   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$3.83                     | 3244480   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 0/1/2013   | \$3.79                     | 3231388   | BRMONTREAL            | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 0/1/2013   | \$3.79                     | 3231388   | BRMONTREAL            | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 10/13/2013 | \$3.77                     | 3264183   | JPMorganChase Bank E  | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 10/13/2013 | \$3.77                     | 3264183   | JPMorganChase Bank E  | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 10/29/2013 | \$3.84                     | 3264285   | Morgan Stanley E      | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 10/29/2013 | \$3.84                     | 3264285   | Morgan Stanley E      | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 12/3/2013  | \$2.89                     | 3278678   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 12/3/2013  | \$2.89                     | 3278678   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 1/12/2013  | \$2.89                     | 3282218   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 1/12/2013  | \$2.89                     | 3282218   | Citygroup Energy E    | IFERC        | Henry Hub     |        |                       | \$2.8200            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 1/22/2013  | \$2.78                     | 3298183   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 1/22/2013  | \$2.78                     | 3298183   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 3/3/2013   | \$2.79                     | 3301230   | Merrill LynchCom E EM | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 3/3/2013   | \$2.79                     | 3301230   | Merrill LynchCom E EM | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 2/12/2013  | \$2.88                     | 3304156   | Mazouze Bank Ltd      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 2/12/2013  | \$2.88                     | 3304156   | Mazouze Bank Ltd      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 3/4/2013   | \$2.85                     | 3310431   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 3/4/2013   | \$2.85                     | 3310431   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 3/9/2013   | \$2.73                     | 3312102   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 3/9/2013   | \$2.73                     | 3312102   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 3/25/2013  | \$2.79                     | 3317624   | BRMONTREAL            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 3/25/2013  | \$2.79                     | 3317624   | BRMONTREAL            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 4/18/2013  | \$2.84                     | 3321824   | Scotiabank            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 4/18/2013  | \$2.84                     | 3321824   | Scotiabank            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Call     | 0/1/2013 | 3/15/2013  | \$3.00                     | 3327183   | Scotiabank            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |
| Financial | Financial Option | Put      | 0/1/2013 | 3/15/2013  | \$3.00                     | 3327183   | Scotiabank            | NYMEX HG L1D | Henry Hub     |        |                       | \$2.8150            |                       |

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| Financial | Financial Option | Put  | 8/1/2015 | 5/15/2015  | 33.03  | 3327183 | Scotiabank           | NYMEX HG L1D | Henry Hub |              |
|-----------|------------------|------|----------|------------|--------|---------|----------------------|--------------|-----------|--------------|
| Financial | Financial Option | Call | 8/1/2015 | 5/18/2015  | 32.95  | 3328118 | Morgan Stanley E     | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Option | Put  | 8/1/2015 | 5/18/2015  | 32.93  | 3328118 | Morgan Stanley E     | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 7/8/2007   | 38.84  | 3323328 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 7/11/2007  | 38.83  | 3323331 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 7/18/2007  | 38.83  | 3323333 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 8/14/2007  | 38.83  | 3323335 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 8/28/2007  | 38.77  | 3323424 | Marill yncCom E EM   | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 8/13/2007  | 37.10  | 3323426 | Marill yncCom E EM   | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 8/28/2007  | 38.92  | 3323429 | Marill yncCom E EM   | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 10/3/2007  | 38.87  | 3323432 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 10/18/2007 | 37.05  | 3323434 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 11/6/2007  | 37.12  | 3323438 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200 T5  |
| Financial | Financial Swap   |      | 8/1/2015 | 12/19/2007 | 37.58  | 3323473 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 12/27/2007 | 37.82  | 3323537 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/8/2008   | 37.78  | 3323541 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 2/13/2008  | 37.88  | 3323544 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 4/2/2008   | 38.83  | 3323546 | Barclays Bank E      | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 2/23/2008  | 38.58  | 3323547 | JPMorganChase Bank E | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 4/25/2008  | 38.87  | 3323558 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 6/13/2008  | 319.87 | 3323562 | Barclays Bank E      | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 7/11/2008  | 318.30 | 3323567 | Credit Suisse Int    | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 10/21/2008 | 37.38  | 3323589 | Morgan Stanley E     | IFERC        | Henry Hub | \$2 8200     |
| Financial | Financial Swap   |      | 8/1/2015 | 12/22/2008 | 37.58  | 3323742 | Barclays Bank E      | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/15/2009  | 38.84  | 3323744 | Barclays Bank E      | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/17/2012  | 34.19  | 3324118 | Barclays Bank E      | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/19/2012  | 34.18  | 3324118 | Credit Suisse Int    | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/13/2012  | 34.28  | 3324220 | Morgan Stanley E     | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/15/2012  | 34.28  | 3324228 | Barclays Bank E      | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/18/2012  | 34.19  | 3324232 | Barclays Bank E      | NYMEX HG L1D | Henry Hub | \$2 8150 113 |
| Financial | Financial Swap   |      | 8/1/2015 | 1/17/2012  | 34.38  | 3324245 | Morgan Stanley E     | NYMEX HG L1D | Henry Hub | \$2 8150     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/18/2012  | 34.18  | 3324252 | Barclays Bank E      | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 12/18/2012 | 34.13  | 3324278 | JPMorganChase Bank E | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 12/27/2012 | 34.07  | 3324286 | Barclays Bank E      | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 12/31/2012 | 34.17  | 3324337 | Barclays Bank E      | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 1/24/2013  | 34.13  | 3324381 | JPMorganChase Bank E | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 3/8/2013   | 34.11  | 3324384 | JPMorganChase Bank E | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 3/8/2013   | 34.07  | 3324388 | Morgan Stanley E     | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 2/13/2013  | 34.11  | 3324506 | Morgan Stanley E     | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 3/5/2013   | 34.14  | 3324804 | Credit Suisse Int    | IFERC        | CGT       | \$2 7200     |
| Financial | Financial Swap   |      | 8/1/2015 | 3/18/2013  | 34.18  | 3324818 | JPMorganChase Bank E | IFERC        | CGT       | \$2 7200     |

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|-----------|----------------|----------|------------|--------|---------|----------------------|--------------|----------------|--|----------|
| Financial | Financial Swap | 6/1/2015 | 3/22/2015  | \$4.13 | 3224620 | Citigroup Energy E   | IFERC        | CGT            |  |          |
| Financial | Financial Swap | 6/1/2015 | 3/25/2015  | \$4.16 | 3224621 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 4/5/2015   | \$4.14 | 3224640 | Macquarie Bank Ltd   | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 4/6/2015   | \$4.07 | 3224678 | Barclays Bank E      | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 4/16/2015  | \$4.16 | 3224681 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 4/8/2015   | \$4.18 | 3224682 | Citigroup Energy E   | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 4/28/2015  | \$4.14 | 3224683 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 5/27/2015  | \$4.09 | 3224684 | MontL. yachCom E EM  | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 6/17/2015  | \$4.12 | 3224693 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 5/14/2015  | \$4.13 | 3224697 | Macquarie Bank Ltd   | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 5/28/2015  | \$4.25 | 3224827 | Credit Suisse Int    | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 6/16/2015  | \$4.08 | 3224813 | MontL. yachCom E EM  | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 6/16/2015  | \$4.14 | 3224816 | Credit Suisse Int    | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 6/15/2015  | \$4.08 | 3224817 | Barclays Bank E      | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 6/20/2015  | \$4.14 | 3224818 | Morgan Stanley E     | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 6/26/2015  | \$4.14 | 3224826 | JPMorganChase Bank E | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 6/26/2015  | \$4.07 | 3224814 | MontL. yachCom E EM  | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 7/11/2015  | \$4.10 | 3224815 | Morgan Stanley E     | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 7/18/2015  | \$4.15 | 3224816 | Morgan Stanley E     | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 7/25/2015  | \$4.22 | 3224817 | Citigroup Energy E   | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 7/28/2015  | \$4.22 | 3224821 | JPMorganChase Bank E | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 7/28/2015  | \$4.20 | 3224823 | Credit Suisse Int    | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 8/1/2015   | \$4.22 | 3224825 | Citigroup Energy E   | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 8/1/2015   | \$2.99 | 3224827 | Credit Suisse Int    | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 8/23/2015  | \$4.24 | 3225014 | Morgan Stanley E     | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 8/28/2015  | \$3.98 | 3225030 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 8/28/2015  | \$3.94 | 3225037 | MontL. yachCom E EM  | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 11/11/2015 | \$3.74 | 3225265 | Morgan Stanley E     | IFERC        | CGT            |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 3/27/2014  | \$3.97 | 3226857 | MontL. yachCom E EM  | IFERC        | Tronaco Zone 4 |  | \$2 8300 |
| Financial | Financial Swap | 6/1/2015 | 6/28/2014  | \$4.18 | 3228840 | BANQUETREAL          | IFERC        | Henry Hub      |  | \$2 8200 |
| Financial | Financial Swap | 6/1/2015 | 10/23/2014 | \$3.48 | 3267250 | JPMorganChase Bank E | IFERC        | CGT            |  | \$2 8200 |
| Financial | Financial Swap | 6/1/2015 | 12/15/2014 | \$3.19 | 3282794 | Macquarie Bank Ltd   | IFERC        | Tronaco Zone 4 |  | \$2 7800 |
| Financial | Financial Swap | 6/1/2015 | 12/17/2014 | \$3.13 | 3284453 | Macquarie Bank Ltd   | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 12/23/2014 | \$3.18 | 3288344 | Citigroup Energy E   | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 1/20/2015  | \$2.83 | 3294808 | Macquarie Bank Ltd   | IFERC        | Tronaco Zone 4 |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 1/24/2015  | \$2.79 | 3297804 | MontL. yachCom E EM  | NYMEX HO L1D | Henry Hub      |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 2/23/2015  | \$2.96 | 3300468 | MontL. yachCom E EM  | NYMEX HO L1D | Henry Hub      |  | \$2 8150 |
| Financial | Financial Swap | 6/1/2015 | 2/26/2015  | \$2.78 | 3307816 | MontL. yachCom E EM  | NYMEX HO L1D | Henry Hub      |  | \$2 8150 |
| Financial | Financial Swap | 6/1/2015 | 3/9/2015   | \$2.80 | 3318108 | BNP Paribas EEM      | IFERC        | FDY Zone 3     |  | \$2 8150 |
| Financial | Financial Swap | 6/1/2015 | 4/8/2015   | \$2.38 | 3321435 | BNP Paribas EEM      | NYMEX HO L1D | Henry Hub      |  | \$2 8500 |
| Financial | Financial Swap | 6/1/2015 | 4/18/2015  | \$2.72 | 3322467 | Citigroup Energy E   | NYMEX HO L1D | Henry Hub      |  | \$2 8150 |
| Financial | Financial Swap | 6/1/2015 | 4/20/2015  | \$2.39 | 3323023 | JPMorganChase Bank E | IFERC        | Tronaco Zone 4 |  | \$2 8150 |
| Financial | Financial Swap | 6/1/2015 | 4/23/2015  | \$2.81 | 3323820 | JPMorganChase Bank E | IFERC        | FDY Zone 3     |  | \$2 8000 |
| Financial | Financial Swap | 6/1/2015 | 4/27/2015  | \$2.49 | 3324183 | Citigroup Energy E   | IFERC        | Tronaco Zone 4 |  | \$2 8500 |
| Financial | Financial Swap | 6/1/2015 | 5/29/2015  | \$2.88 | 3328730 | BANQUETREAL          | IFERC        | Columbia Gulf  |  | \$2 7200 |

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**REDACTED SLIPSHEET:**

47-9: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 4 through 22-entire document)

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DEF 2015 Helix Energy Audit. Docket No. 150001-EI; A 15-051-2-1

| Product   | Instrument       | Product | Month    | Trade Date | Market Price<br>at Trade Date | Trade Num | Counterparty          | Market       | Location       | Volume | Final Price<br>(at Mkt) | Settlement<br>(at Mkt) | Strike/Option<br>Maturity |
|-----------|------------------|---------|----------|------------|-------------------------------|-----------|-----------------------|--------------|----------------|--------|-------------------------|------------------------|---------------------------|
| Financial | Financial Option | Call    | 7/1/2016 | 1/9/2013   | \$4.88                        | 3227307   | Chigroup Energy E     | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 1/9/2013   | \$4.98                        | 3227307   | Chigroup Energy E     | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 1/2/2013   | \$4.98                        | 3227311   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 1/2/2013   | \$4.98                        | 3227311   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 8/1/2013   | \$4.92                        | 3227312   | JPMorgan Chase Bank E | IFERC        | CGT            |        |                         |                        | \$2.7100                  |
| Financial | Financial Option | Put     | 7/1/2016 | 8/1/2013   | \$4.92                        | 3227312   | JPMorgan Chase Bank E | IFERC        | CGT            |        |                         |                        | \$2.7100                  |
| Financial | Financial Option | Call    | 7/1/2016 | 4/1/2014   | \$4.99                        | 3227310   | Maril, yachCom E EM   | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 4/1/2014   | \$4.99                        | 3227310   | Maril, yachCom E EM   | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 9/1/2014   | \$4.11                        | 3227518   | BMO MONTREAL          | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 9/1/2014   | \$4.11                        | 3227518   | BMO MONTREAL          | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 8/1/2014   | \$4.14                        | 3227531   | Maril, yachCom E EM   | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 8/1/2014   | \$4.14                        | 3227531   | Maril, yachCom E EM   | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 2/1/2014   | \$3.98                        | 3227787   | JPMorgan Chase Bank E | IFERC        | Tranaco Zone 4 |        |                         |                        | \$2.7900                  |
| Financial | Financial Option | Put     | 7/1/2016 | 2/1/2014   | \$3.98                        | 3227787   | JPMorgan Chase Bank E | IFERC        | Tranaco Zone 4 |        |                         |                        | \$2.7900                  |
| Financial | Financial Option | Call    | 7/1/2016 | 7/2/2014   | \$3.84                        | 3234383   | BMO MONTREAL          | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 7/2/2014   | \$3.84                        | 3234383   | BMO MONTREAL          | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 8/7/2014   | \$3.94                        | 3246480   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 8/7/2014   | \$3.84                        | 3246480   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 8/2/2014   | \$3.82                        | 3251286   | BMO MONTREAL          | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 8/2/2014   | \$3.82                        | 3251286   | BMO MONTREAL          | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 10/13/2014 | \$3.99                        | 3261183   | JPMorgan Chase Bank E | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 10/13/2014 | \$3.99                        | 3261183   | JPMorgan Chase Bank E | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 10/28/2014 | \$3.88                        | 3264286   | Morgan Stanley E      | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 10/28/2014 | \$3.88                        | 3264286   | Morgan Stanley E      | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 1/2/2014   | \$2.99                        | 3279870   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 1/2/2014   | \$2.99                        | 3279870   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 1/12/2015  | \$2.95                        | 3282210   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Put     | 7/1/2016 | 1/12/2015  | \$2.95                        | 3282210   | Chigroup Energy E     | IFERC        | Henry Hub      |        |                         |                        | \$2.7700                  |
| Financial | Financial Option | Call    | 7/1/2016 | 1/29/2015  | \$2.91                        | 3298153   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 1/29/2015  | \$2.91                        | 3298153   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 2/9/2015   | \$2.78                        | 3301239   | Maril, yachCom E EM   | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 2/9/2015   | \$2.78                        | 3301239   | Maril, yachCom E EM   | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 2/17/2015  | \$2.91                        | 3304164   | Micoverie Bank Ltd    | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 2/17/2015  | \$2.91                        | 3304164   | Micoverie Bank Ltd    | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 3/4/2015   | \$2.90                        | 3310401   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 3/4/2015   | \$2.90                        | 3310401   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 3/4/2015   | \$2.91                        | 3312102   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 3/4/2015   | \$2.91                        | 3312102   | Morgan Stanley E      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 3/23/2015  | \$2.85                        | 3317521   | BMO MONTREAL          | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 3/23/2015  | \$2.85                        | 3317521   | BMO MONTREAL          | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 4/1/2015   | \$2.87                        | 3321624   | Scotiabank            | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Put     | 7/1/2016 | 4/1/2015   | \$2.87                        | 3321624   | Scotiabank            | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |
| Financial | Financial Option | Call    | 7/1/2016 | 5/1/2015   | \$2.97                        | 3327182   | Bank of Montreal      | NYMEX NG L1D | Henry Hub      |        |                         |                        | \$2.7730                  |

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DEF 2015 Hedging Audit. Docket No. 150001-EJ; ACN 15-051-2-1

| Product   | Instrument       | Product | Month    | Trade Date | Market Price on Trade Date | Trade Num | Counterparty          | Market       | Location        | Volume | Trade Price (2-10-15) | Settlement (2-10-15) | Settlement Hedge |
|-----------|------------------|---------|----------|------------|----------------------------|-----------|-----------------------|--------------|-----------------|--------|-----------------------|----------------------|------------------|
| Financial | Financial Option | Put     | 7/1/2015 | 6/16/2015  | \$3.87                     | 3327183   | Scotiabank            | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Call    | 7/1/2015 | 6/16/2015  | \$2.89                     | 3328118   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Put     | 7/1/2015 | 6/16/2015  | \$2.89                     | 3328118   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Call    | 7/1/2015 | 6/16/2015  | \$2.89                     | 3328007   | BANQUE MONTREAL       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Put     | 7/1/2015 | 6/16/2015  | \$2.89                     | 3328007   | BANQUE MONTREAL       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Call    | 7/1/2015 | 6/16/2015  | \$2.89                     | 3334801   | Montl, yachCom E EM   | IFERC        | Trinidad Zone 4 |        |                       | \$2.7980             |                  |
| Financial | Financial Option | Put     | 7/1/2015 | 6/16/2015  | \$2.89                     | 3334801   | Montl, yachCom E EM   | IFERC        | Trinidad Zone 4 |        |                       | \$2.7980             |                  |
| Financial | Financial Option | Call    | 7/1/2015 | 6/24/2015  | \$2.77                     | 3336813   | Macquarie Bank Ltd    | IFERC        | Trinidad Zone 4 |        |                       | \$2.7980             |                  |
| Financial | Financial Option | Put     | 7/1/2015 | 6/24/2015  | \$2.77                     | 3336813   | Macquarie Bank Ltd    | IFERC        | Trinidad Zone 4 |        |                       | \$2.7980             |                  |
| Financial | Financial Option | Call    | 7/1/2015 | 6/25/2015  | \$2.85                     | 3334225   | BANQUE MONTREAL       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Option | Put     | 7/1/2015 | 6/25/2015  | \$2.85                     | 3334225   | BANQUE MONTREAL       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 7/6/2007   | \$4.71                     | 3223376   | JPMorgan Chase Bank E | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 7/11/2007  | \$4.71                     | 3223331   | JPMorgan Chase Bank E | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 7/19/2007  | \$4.82                     | 3223330   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 7/14/2007  | \$7.07                     | 3223336   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 8/28/2007  | \$4.65                     | 3223474   | Montl, yachCom E EM   | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 8/12/2007  | \$7.14                     | 3223478   | Macquarie Bank Ltd    | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 8/26/2007  | \$4.58                     | 3223478   | Montl, yachCom E EM   | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 10/3/2007  | \$4.92                     | 3223432   | JPMorgan Chase Bank E | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 10/10/2007 | \$7.11                     | 3223434   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 11/6/2007  | \$7.19                     | 3223439   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 12/10/2007 | \$7.82                     | 3223413   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 12/27/2007 | \$7.89                     | 3223537   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 1/9/2008   | \$7.88                     | 3223541   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 2/13/2008  | \$4.05                     | 3223544   | JPMorgan Chase Bank E | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 4/23/2008  | \$4.78                     | 3223546   | Barclays Bank E       | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 2/26/2008  | \$6.72                     | 3223547   | JPMorgan Chase Bank E | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 4/28/2008  | \$4.99                     | 3223530   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 6/12/2008  | \$19.71                    | 3223562   | Barclays Bank E       | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 7/11/2008  | \$18.39                    | 3223567   | Credit Suisse Int     | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 10/11/2008 | \$7.49                     | 3223568   | Morgan Stanley E      | IFERC        | Henry Hub       |        |                       | \$2.7700             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 12/29/2008 | \$7.84                     | 3223762   | Barclays Bank E       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 1/19/2009  | \$7.97                     | 3223744   | Barclays Bank E       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 1/17/2012  | \$4.23                     | 3224218   | Barclays Bank E       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 1/15/2012  | \$4.20                     | 3224219   | Credit Suisse Int     | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 11/13/2012 | \$4.20                     | 3224220   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 11/15/2012 | \$4.23                     | 3224229   | Barclays Bank E       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 10/18/2012 | \$4.29                     | 3224232   | Barclays Bank E       | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 11/27/2012 | \$4.29                     | 3224245   | Morgan Stanley E      | NYMEX HG L1D | Henry Hub       |        |                       | \$2.7730             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 11/28/2012 | \$4.19                     | 3224252   | Barclays Bank E       | IFERC        | CGT             |        |                       | \$2.7180             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 12/10/2012 | \$4.82                     | 3224276   | JPMorgan Chase Bank E | IFERC        | CGT             |        |                       | \$2.7180             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 12/27/2012 | \$4.11                     | 3224280   | Barclays Bank E       | IFERC        | CGT             |        |                       | \$2.7180             |                  |
| Financial | Financial Swap   |         | 7/1/2015 | 1/23/2013  | \$4.20                     | 3224337   | Barclays Bank E       | IFERC        | CGT             |        |                       | \$2.7180             |                  |

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DEF 2015 Hedging Audit. Docket No. 150001-EJ; ACN 15-051-2-1

| Product / Financial | Instrument     | Roll Call | Month    | Trade Date | Market Price (\$/MWh) | Trade Num | Counterparty         | (Market)     | Location     | Volume | Fixed Price (\$/MWh) | Settlement (\$/MWh) | Settlement Location |
|---------------------|----------------|-----------|----------|------------|-----------------------|-----------|----------------------|--------------|--------------|--------|----------------------|---------------------|---------------------|
| Financial           | Financial Swap |           | 7/1/2015 | 1/24/2013  | \$4.86                | 3224381   | JPMorganChase Bank E | IFERC        | CGT          |        |                      |                     |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/6/2013   | \$4.88                | 3224384   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/6/2013   | \$4.18                | 3224558   | Morgan Stanley E     | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 2/13/2013  | \$4.14                | 3224505   | Morgan Stanley E     | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/5/2013   | \$4.17                | 3224804   | Credit Suisse Ind    | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/18/2013  | \$4.18                | 3224818   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/22/2013  | \$4.17                | 3224820   | Chiyosai Energy E    | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 3/26/2013  | \$4.18                | 3224821   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 4/3/2013   | \$4.17                | 3224840   | Macquarie Bank Ltd   | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 4/8/2013   | \$4.18                | 3224879   | Barclays Bank E      | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 4/18/2013  | \$4.18                | 3224881   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 4/24/2013  | \$4.18                | 3224882   | Chiyosai Energy E    | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 4/26/2013  | \$4.17                | 3224883   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 5/2/2013   | \$4.17                | 3224884   | Montl, yncCom E EM   | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 5/7/2013   | \$4.14                | 3224873   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 5/14/2013  | \$4.15                | 3224872   | Macquarie Bank Ltd   | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 5/29/2013  | \$4.28                | 3224892   | Credit Suisse Ind    | IFERC        | CGT          |        |                      | \$2.7100            | Y5                  |
| Financial           | Financial Swap |           | 7/1/2015 | 6/1/2013   | \$4.12                | 3224813   | Montl, yncCom E EM   | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/10/2013  | \$4.18                | 3224818   | Credit Suisse Ind    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/12/2013  | \$4.12                | 3224817   | Barclays Bank E      | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/29/2013  | \$4.17                | 3224818   | Morgan Stanley E     | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/28/2013  | \$4.18                | 3224828   | JPMorganChase Bank E | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/28/2013  | \$4.11                | 3224814   | Montl, yncCom E EM   | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 7/1/2013   | \$4.18                | 3224818   | Morgan Stanley E     | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 7/18/2013  | \$4.18                | 3224818   | Morgan Stanley E     | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 7/25/2013  | \$4.12                | 3224818   | Chiyosai Energy E    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 7/29/2013  | \$4.08                | 3224821   | JPMorganChase Bank E | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 7/30/2013  | \$4.04                | 3224923   | Credit Suisse Ind    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 8/1/2013   | \$4.03                | 3224925   | Chiyosai Energy E    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 8/5/2013   | \$4.00                | 3224927   | Credit Suisse Ind    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 8/6/2013   | \$4.07                | 3224844   | Morgan Stanley E     | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 8/26/2013  | \$4.01                | 3224850   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 8/28/2013  | \$3.78                | 3224857   | Montl, yncCom E EM   | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 10/1/2013  | \$3.78                | 3224853   | Morgan Stanley E     | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 2/7/2014   | \$3.80                | 3224857   | Montl, yncCom E EM   | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 6/24/2014  | \$4.18                | 3224845   | BANQUE MONTREAL      | IFERC        | Henry Hub    |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 10/23/2014 | \$3.91                | 3267260   | JPMorganChase Bank E | IFERC        | CGT          |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 12/15/2014 | \$3.13                | 3283784   | Macquarie Bank Ltd   | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 12/17/2014 | \$3.18                | 3284453   | Macquarie Bank Ltd   | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 12/23/2014 | \$3.20                | 3286344   | Chiyosai Energy E    | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 12/29/2014 | \$3.88                | 3294488   | Macquarie Bank Ltd   | IFERC        | Texas Zone 4 |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 1/28/2015  | \$3.83                | 3297904   | Montl, yncCom E EM   | NYMEX NO LID | Henry Hub    |        |                      | \$2.7100            |                     |
| Financial           | Financial Swap |           | 7/1/2015 | 2/23/2015  | \$3.91                | 3308488   | Montl, yncCom E EM   | NYMEX NO LID | Henry Hub    |        |                      | \$2.7100            |                     |

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DEF 2015 Hedging Audit. Docket No. 150001-EL; ACN 15-051-2-1

| Physical / Financial | Instrument     | Put/Call | Start    | Term Date | Market Price on Trade Date | Trade Num | Counterparty         | Market       | Agency        | Volume | Fixed Pmt (\$MM/Day) | Settlement (\$MM/Day) | St. ngst/Call or Hedge |
|----------------------|----------------|----------|----------|-----------|----------------------------|-----------|----------------------|--------------|---------------|--------|----------------------|-----------------------|------------------------|
| Financial            | Financial Swap |          | 7/1/2015 | 2/28/2015 | \$2.83                     | 3307918   | MonR, post-Com EEM   | NYMEX NG L1D | Heavy Hub     |        |                      |                       |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 4/9/2015  | \$2.64                     | 3321458   | BHP Paribas EEM      | NYMEX NG L1D | Heavy Hub     |        |                      | \$2.7730              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 4/16/2015 | \$2.78                     | 3328467   | Citigroup Energy E   | NYMEX NG L1D | Heavy Hub     |        |                      | \$2.7730              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 4/30/2015 | \$2.84                     | 3323023   | JPMorganChase Bank E | IFERC        | Texas Zone 4  |        |                      | \$2.7900              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 4/27/2015 | \$2.55                     | 3324183   | Citigroup Energy E   | IFERC        | Texas Zone 4  |        |                      | \$2.7900              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 6/26/2015 | \$2.89                     | 3328720   | BANQUOTREAL          | IFERC        | Colorado Gulf |        |                      | \$2.7100              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 6/25/2015 | \$2.54                     | 3336748   | Mazzaria Bank Ltd    | IFERC        | Colorado Gulf |        |                      | \$2.7100              |                        |
| Financial            | Financial Swap |          | 7/1/2015 | 6/26/2015 | \$2.68                     | 3331414   | Scotiabank           | IFERC        | Colorado Gulf |        |                      | \$2.7100              |                        |

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**REDACTED SLIPSHEET:**

47-10: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 5 through 12-entire document)

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|           |                        |      |           |           |       |         |       |       |        |         |
|-----------|------------------------|------|-----------|-----------|-------|---------|-------|-------|--------|---------|
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 10/1/2011 | 24.51 | 300029  | JPNCJ | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 10/1/2011 | 24.51 | 300029  | JPNCJ | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 1/10/2012 | 24.28 | 3013010 | BARB  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 1/10/2012 | 24.28 | 3013010 | BARB  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 3/1/2012  | 23.97 | 3022060 | MSCB  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 3/1/2012  | 23.97 | 3022060 | MSCB  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 3/1/2012  | 24.09 | 3030068 | CSEL  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 3/1/2012  | 24.09 | 3030068 | CSEL  | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 3/1/2012  | 23.94 | 3030068 | CFR   | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 3/1/2012  | 23.94 | 3030068 | CFR   | NYMEX | NO     | 23.8648 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 3/2/2012  | 23.99 | 3081077 | BARB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 3/2/2012  | 23.99 | 3081077 | BARB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 4/1/2012  | 23.99 | 3081780 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 4/1/2012  | 23.99 | 3081780 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 4/1/2012  | 23.79 | 3084108 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 4/1/2012  | 23.79 | 3084108 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 4/23/2012 | 23.72 | 3088073 | CSEL  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 4/23/2012 | 23.72 | 3088073 | CSEL  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 5/1/2012  | 24.01 | 3091028 | MSCB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 5/1/2012  | 24.01 | 3091028 | MSCB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 5/2/2012  | 23.95 | 3090547 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 5/2/2012  | 23.95 | 3090547 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 6/1/2012  | 23.78 | 3022033 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 6/1/2012  | 23.78 | 3022033 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 7/1/2012  | 24.08 | 3030029 | MSCB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 7/1/2012  | 24.08 | 3030029 | MSCB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 7/21/2012 | 24.13 | 3050034 | BARB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 7/21/2012 | 24.13 | 3050034 | BARB  | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 8/4/2012  | 23.88 | 3070043 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 8/4/2012  | 23.88 | 3070043 | JPNCJ | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | CALL | 10/1/2014 | 10/6/2012 | 24.25 | 3720023 | CFR   | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED FINANCIAL OPTION | PUT  | 10/1/2014 | 10/6/2012 | 24.25 | 3720023 | CFR   | IFERC | TRNGZA | 23.8700 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 7/1/2007  | 27.04 | 2100047 | JPNCJ | IFERC | HSJB   | 24.0400 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 7/1/2007  | 27.09 | 2100028 | MSCB  | IFERC | HSJB   | 24.0400 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 7/1/2007  | 27.21 | 2140008 | MSCB  | IFERC | HSJB   | 24.0400 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 8/1/2007  | 27.22 | 2100110 | CSEL  | IFERC | HSJB   | 24.0400 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 8/1/2007  | 27.00 | 2001090 | MJC   | IFERC | HSJB   | 24.0400 |
| Financial | FIXED SWAP             |      | 10/1/2014 | 8/1/2007  | 27.22 | 2100001 | MJC   | IFERC | HSJB   | 24.0400 |

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| Financial | FIXED SWAP | 10/1/2014 | 07/2/2007  | 57.11 | 3228446 | UAE   | IFERC | 10/01 | 273200 |
|-----------|------------|-----------|------------|-------|---------|-------|-------|-------|--------|
| Financial | FIXED SWAP | 10/1/2014 | 10/30/07   | 57.08 | 3228046 | JPLCJ | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 10/10/07   | 57.28 | 2244171 | MSCG  | IFERC | 10/01 | 34,000 |
| Financial | FIXED SWAP | 10/1/2014 | 1/1/2007   | 57.33 | 2282182 | MSCG  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 12/1/2007  | 57.74 | 2287831 | CSEL  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 10/27/07   | 58.19 | 2288227 | MSCG  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 10/7/08    | 57.84 | 2304577 | JPLCJ | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 3/13/2008  | 58.17 | 2334878 | CSEL  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 2/25/2008  | 58.81 | 2348642 | JPLCJ | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 4/8/2008   | 58.78 | 2372749 | BARJ  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 4/24/2008  | 59.82 | 2458942 | MSCG  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 8/13/2008  | 60.88 | 2451054 | BARJ  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 7/11/2008  | 61.87 | 2488284 | CSEL  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 10/1/2008  | 57.57 | 2578418 | BARJ  | IFERC | 10/01 | 24,000 |
| Financial | FIXED SWAP | 10/1/2014 | 12/22/08   | 57.71 | 2622833 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 1/16/2009  | 57.18 | 2665326 | JPLCJ | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 1/14/2011  | 54.58 | 3478432 | CSEL  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 11/2/2011  | 54.91 | 3477412 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 11/2/2011  | 54.88 | 3477832 | CSEL  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 11/10/2011 | 54.78 | 3488848 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 11/15/2011 | 54.88 | 3488848 | MSCG  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 11/16/2011 | 54.82 | 3488848 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 12/5/2011  | 54.71 | 3500348 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 12/12/2011 | 54.28 | 3600817 | MSCG  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 12/4/2012  | 54.02 | 3628878 | MSCG  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 12/6/2012  | 54.02 | 3628718 | CSEL  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 2/22/2013  | 54.71 | 3737872 | BARJ  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 2/13/2013  | 54.75 | 3805791 | CITR  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 6/1/2012   | 53.88 | 3818878 | CSEL  | NYMEX | NO    | 23,964 |
| Financial | FIXED SWAP | 10/1/2014 | 7/5/2012   | 53.82 | 3828427 | CSEL  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 7/17/2012  | 53.89 | 3843886 | MSCG  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 8/7/2012   | 53.93 | 3844481 | JPLCJ | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 8/18/2012  | 53.91 | 3887287 | JPLCJ | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 8/28/2012  | 53.71 | 3882666 | CSEL  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 8/29/2012  | 53.78 | 3888227 | CSEL  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 8/17/2012  | 53.80 | 3784578 | MSCG  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 10/23/2012 | 54.80 | 3748844 | CSEL  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 11/7/2012  | 54.87 | 3766887 | BARJ  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 11/14/2012 | 54.17 | 3777880 | JPLCJ | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 11/18/2012 | 54.17 | 3788882 | JPLCJ | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 11/28/2012 | 54.11 | 3788844 | MSCG  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 11/28/2012 | 54.08 | 3788128 | CITR  | IFERC | MAPLN | 23,920 |
| Financial | FIXED SWAP | 10/1/2014 | 12/7/2012  | 54.84 | 3804727 | CITR  | IFERC | MAPLN | 23,920 |

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*Handwritten initials: "M" and "P"*

|           |            |           |            |       |         |       |       |        |            |         |            |
|-----------|------------|-----------|------------|-------|---------|-------|-------|--------|------------|---------|------------|
| Financial | FIXED SWAP | 10/1/2014 | 12/15/2013 | 53.89 | 386329  | BANK  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 1/25/2013  | 53.89 | 384038  | CBEL  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 2/20/2013  | 53.88 | 4071977 | JPMCO | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 9/15/2013  | 53.87 | 408422  | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 8/26/2013  | 53.79 | 410738  | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 10/9/2013  | 53.84 | 4148428 | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 10/22/2013 | 53.85 | 4179458 | MJC   | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 10/28/2013 | 53.78 | 4180017 | MJC   | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 11/1/2013  | 53.82 | 4228138 | CRU   | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 11/8/2013  | 53.81 | 4238128 | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 12/9/2013  | 54.88 | 4283828 | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 12/16/2013 | 54.18 | 4284237 | MCCO  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 12/11/2013 | 54.12 | 4284978 | BOM4  | IFERC | MARLN  | [REDACTED] | 53.8300 | [REDACTED] |
| Financial | FIXED SWAP | 10/1/2014 | 12/18/2013 | 54.18 | 4285168 | BOM1  | IFERC | TRNE24 | [REDACTED] | 53.8300 | [REDACTED] |

*Handwritten asterisk: \**

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47-11 p.3

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3 of 12



**REDACTED SLIPSHEET:**

47-11: Journal Entry Reports and Trade Settlement / Invoices:  
(pages 4 through 11-entire document)

# Exhibit C

## DUKE ENERGY FLORIDA Confidentiality Justification Matrix

| DOCUMENT/RESPONSES  | PAGE/LINE <sup>1</sup>   | JUSTIFICATION   |
|---|--|---|
| <p><b>Staff Audit Work Papers</b><br/>related to DEF's 2015<br/>Hedging Activities<br/>(Audit Control No. 15-051-2-1)</p> | <p>2: Hedging Summary by Commodity- Page 1: Jan-Dec 2014 (savings/costs, hedged volumes, hedged burns &amp; hedged %'s) Page 2: January –July 2015 (savings/costs, hedged volumes, hedged burns &amp; hedged %'s)</p> <p>2: Page 3 through 24: DEF Gas Hedging Status (activity for January through December 31, 2014) (volume, fixed price, and savings/cost on hedge)</p> <p>2: Page 25: DEF Gas Storage Hedging Status (activity for January through December 31, 2014) (volume, fixed price, savings/cost on hedge)</p> <p>2: Page 26: DEF #2 Oil Hedging Status January through December 31, 2014) (volume, fixed price, and savings/cost on hedge)(2 pages)</p> <p>2: Page 27: DEF Coal Transportation Hedging Status-Barge January through December 31, 2014) (volume, fixed price, and estimated savings/cost on hedge).</p> <p>2: Page 28: DEF Coal Transportation Hedging Status-Rail (volume, fixed price, and estimated savings/cost on hedge).</p> <p>2: Page 29: Forecast Burns (January through December 2015) (Forecast burns (barrels), Hedged volume and % hedge</p> | <p>§366.093(3)(d), F.S.<br/>The document in question contains confidential information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), F.S.<br/>The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p> |

<sup>1</sup> Page numbers provided are the Staff auditor's pages numbers hand-written on the documents

|  |   |  |
|--|---|--|
|  | <p>2: Page 30 through Page 40: DEF Gas Storage Hedging Status (activity for January 2015 through July 31, 2015) (volume, fixed price, savings/cost on hedge, % hedged)</p> <p>2: Page 41: DEF #2 Oil Hedging Status (activity for January 2015 through July 31, 2015) (volume, fixed price, and savings/cost on hedge, % hedged)</p> <p>2: Page 42: DEF Gas Storage Hedging Status (activity for January 2015 through July 31, 2015) (volume, fixed price, savings/cost on hedge, % hedged)</p> <p>2: Page 43: DEF Coal Transportation Hedging Status Barge (activity for January 2015 through July 31, 2015) (volume, fixed price, and estimated savings/cost on hedge, total estimated hedged exposure).</p> <p>30: Actual Hedging Goals vs Hedging results (entire doc.).</p> <p>30/1: Hedged Exposure (entire document)</p> <p>30-1: 2015 Risk Management Plan: Coal &amp; Light Oil forecast burns.</p> <p>30-2: 2015 Risk Management Plan: Natural Gas and Economy Power Purchases and Sales forecast burns</p> <p>30-3: 2015 Risk Management Plan: (Natural Gas target hedging volumes &amp; percentages)</p> <p>30-4: 2015 Risk Management Plan: (Light Oil, Coal Rail and River Transportation Fuel Surcharges target hedging volumes &amp; percentages)</p> <p>45: Reconciliation of Tolling Cost- Shady Hills Tolling Charges (entire document )</p> |  |
|--|---|--|

|  |   |  |
|--|---|--|
|  | <p>45-1: Documentation Supporting Tolling Cost for October 2014 – Shady Hills Invoice (page 1: entire doc; page 2: price calculations; and page 3: MWs, fixed price, and adjustments).</p> <p>45-2: Documentation Supporting Tolling Cost– Shady Hills Invoice for March and April 2015 (page 1 and page 2: entire doc; Shady Hills page 3: price calculation, and page 4: MWs, fixed price, and adjustments).</p> <p>45-3: Exhibit A: Capacity Price; page 1 of 22: entire document.</p> <p>45-3: Exhibit B: VOM Price; page 2 of 22: entire document.</p> <p>45-3: Exhibit C: Start Fee; page 3 and page 6 of 22: entire document.</p> <p>45-3: Exhibit D: Calculations of Actual Equivalent Availability; page 4 and page 7 of 22: entire document.</p> <p>45-3: Exhibit E: Calculations of the Availability Rebate; page 5 and page 8 of 22 pages: entire document.</p> <p>45-3: Exhibit C: Start Fee; page 6 of 22: entire document.</p> <p>45-3: Exhibit D: Calculations of Actual Equivalent Availability; page 7 of 22: entire document.</p> <p>45-3: Exhibit E: Calculations of the Availability Rebate; page 8 of 22: entire document.</p> <p>45-3: Exhibit F: Performance Information; page 9 of 22: entire document.</p> <p>45-3: Exhibit G: Operational Limitations; pages 10 and 11 of 22: entire document.</p> |  |
|--|---|--|

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|--|---|--|
|  | <p>45-3: Exhibit H: Notices; page 12 of 22: entire document.</p> <p>45-3: Exhibit I: Insurance; pages 13 through 15 of 22: entire document.</p> <p>45-3: Exhibit J: Fuel Oil Specifications; page 16 of 22: entire document.</p> <p>45-3: Exhibit K: Form of Guaranty; pages 17 through 21 of 22: entire document.</p> <p>45-3: Exhibit L: Demonstrated Capacity Adjustment Factors; page 22 of 22: entire document.</p> <p>46: Regulated Fuels Inventory Mgmt Process – Segregation of Duties (pages 1 &amp; 2 entire document)</p> <p>46: Pages 3 through 6-DEP, DEF, &amp; DEC 2014 Regulated Trading Cycle.</p> <p>46-1: Business and Work Flow Narrative 2014 (entire doc – pages 1 through 11-page 1 numbered twice)</p> <p>47: Hedging Activities -August 1, 2014-July 1, 2015) (savings/cost on Hedge)</p> <p>47-1: DEF Financial balance Sheet pages 1 through 3 (entire columns-volume, fixed price, and savings/cost on hedge)</p> <p>47-1: Pages 4 through 30 of 31: Journal entry reports and Trade Settlement/Invoices (entire document)</p> <p>47-2: DEF Financial balance Sheet pages 1-3, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-2: Pages 4 through 30 of 31: Journal entry reports and Trade</p> |  |
|--|---|--|

|  |   |  |
|--|---|--|
|  | <p>Settlement/Invoices (entire document)</p> <p>47-3: DEF Financial balance Sheet pages 1-3, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-3: Pages 4 through 17 of 18: Journal entry reports and Trade Settlement/Invoices (entire page)</p> <p>47-4: DEF Financial balance Sheet pages 1-2, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-4: Pages 3 through 19 of 20: Journal entry reports and Trade Settlement/Invoices (entire page)</p> <p>47-5: DEF Financial balance Sheet pages 1-2, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-5: Pages 3 through 18 of 19: Journal entry reports and Trade Settlement/Invoices (entire document)</p> <p>45-6: DEF Financial balance Sheet pages 1-2, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>45-6: Pages 3 through 16 of 17: Journal entry reports and Trade Settlement/Invoices (entire document)</p> <p>47-7: DEF Financial balance Sheet pages 1-2, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-7: Pages 3 through 22 of 23: Journal entry reports and Trade Settlement/Invoices (entire document)</p> <p>47-8: DEF Financial balance Sheet pages 1-3, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> |  |
|--|---|--|

|  |   |  |
|--|---|--|
|  | <p>47-8: Pages 4 through 17 of 18:<br/>Journal entry reports and Trade Settlement/Invoices (entire page)</p> <p>47-9: DEF Financial balance Sheet pages 1-3, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-9: Pages 4 through 22 of 23:<br/>Journal entry reports and Trade Settlement/Invoices (entire page)</p> <p>47-10: DEF Financial balance Sheet pages 1-4, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-10: Pages 5 through 12 of 13:<br/>Journal entry reports and Trade Settlement/Invoices (entire page)</p> <p>47-11: DEF Financial balance Sheet pages 1-3, (entire columns-volume, fixed price (\$/MMBtu) &amp; savings/cost on hedge)</p> <p>47-11: Pages 4 through 11 of 12:<br/>Journal entry reports and Trade Settlement/Invoices (entire page)</p> |  |
|--|---|--|



# **Exhibit D**

## **AFFIDAVIT OF JOSEPH MCCALLISTER**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Fuel and purchased power cost  
recovery clause with generating  
performance incentive factor.

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Docket No. 150001-EI

Dated: October 7, 2015

**AFFIDAVIT OF JOSEPH MCCALLISTER IN SUPPORT OF  
DUKE ENERGY FLORIDA'S  
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority duly authorized to administer oaths, personally appeared Joseph McCallister, who being first duly sworn, on oath deposes and says that:

1. My name is Joseph McCallister. I am over the age of 18 years old and I have been authorized by Duke Energy Florida (hereinafter "DEF" or the "Company") to give this affidavit in the above-styled proceeding on DEF's behalf and in support of DEF's Request for Confidential Classification (the "Request"). The facts attested to in my affidavit are based upon my personal knowledge.

2. I am the Director of Natural Gas, Oil and Emissions in the Fuel Procurement Department. This section is responsible for natural gas, fuel oil and emission allowance activity for the Duke Energy Indiana (DEI), Duke Energy Kentucky (DEK), Duke Energy Carolinas (DEC), Duke Energy Progress (DEP), and DEF Systems.

3. As the Director of Natural Gas, Oil and Emissions, I am responsible, along with the other members of the section, for the management of the gas and oil

procurement, transportation, hedging activities and administration of gas and oil contracts with various suppliers for DEI's, DEK's, DEC's, DEF's and DEP's electrical power generation facilities.

4. DEF is seeking confidential classification for information contained Staff's audit work papers pertaining to DEF's 2015 Hedging Activities Audit (*Audit Control No. 15-051-2-1*). A detailed description of the confidential information at issue is contained in confidential Exhibit A to DEF's Request and is outlined in DEF's Justification Matrix that is attached to DEF's Request as Exhibit C. DEF is requesting confidential classification of this information because it contains sensitive business information, the disclosure of which would impair the Company's efforts to contract for goods or services on favorable terms.

5. DEF conducts hedging activities and negotiates with potential fuel suppliers to obtain competitive contracts for fuel options that provide economic value to DEF and its customers. In order to obtain such contracts at competitive prices, however, DEF must protect from public disclosure sensitive business information, such as internal hedging practices and procedures, hedging volumes and transactions, hedging forecasts, percentages, and pricing information. With respect to the information at issue in this Request, DEF has kept confidential and has not publicly disclosed this confidential information. Absent such measures, suppliers and market competitors would have access to sensitive business information DEF uses to plan and execute its fuel procurement processes. With this non-public information, those suppliers or market competitors could alter their behavior to the detriment of DEF and its customers. Without DEF's measures to maintain the confidentiality of this information, the Company's efforts to obtain

competitive fuel supply options that provide economic value to both DEF and its customers could be undermined.

6. Upon receipt of confidential information from fuel suppliers, and with its own confidential information, strict procedures are established and followed to maintain the confidentiality of the terms of the documents and information provided, including restricting access to those persons who need the information to assist the Company, and restricting the number of, and access to the information and contracts. At no time since receiving the contracts and information in question has the Company publicly disclosed that information. The Company has treated and continues to treat the information and contracts at issue as confidential.

7. This concludes my affidavit.

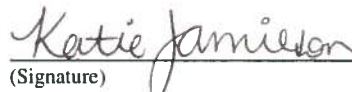
Further affiant sayeth not.

Dated the 5<sup>th</sup> day of October, 2015.

  
\_\_\_\_\_

(Signature)  
Joseph McCallister  
Director – Natural Gas, Oil and Emissions  
Fuels Procurement Department  
Duke Energy  
526 South Church  
Charlotte, NC 28202

THE FOREGOING INSTRUMENT was sworn to and subscribed before me this 5 day of October, 2015 by Joseph McCallister. He is personally known to me, or has produced his \_\_\_\_\_ driver's license, or his \_\_\_\_\_ as identification.

  
\_\_\_\_\_

(Signature)  
Katie Jamieson  
\_\_\_\_\_

(Printed Name)  
NOTARY PUBLIC, STATE OF NC

June 14, 2016  
\_\_\_\_\_

(Commission Expiration Date)

\_\_\_\_\_  
(Serial Number, If Any)

(AFFIX NOTARIAL SEAL)

