Matched Entity	Relationship to Debtors	Relationship to Dewey
ACE Bermuda Insurance Ltd.	Insurance	Current Client
Allianz Global Risks US Ins. Co	Insurance	Affiliate of Current Client
ANSETT	Aircraft Lessor	Current Client
Arch Insurance Company	Insurance	Current Client
AXIS Insurance Company	Insurance	Current Client
Axis Specialty Ltd	Insurance	Current Client
Bain & Company	Professional	Current Client
Bank of America	Financial Institution	Current Client
Bank of The West	Financial Institution	Current Client
Barclays Bank PLC	Financial Derivative Counterparty	Current Client
Bayerische Landesbank (and affiliates)	Aircraft Lessor	Current Client
BB&T	Financial Institution	Current Client
BNP Paribas	Aircraft Lessor	Current Client
British Airways PLC	Landlord	Current Client
Calyon	Aircraft Lessor	Current Client

Matched Entity	Relationship to Debtors	Relationship to Dewey
Capital One Bank	Financial Institution	Current Client
Chevron Products Company	100 Trade Creditors	Current Client
CITGO Petroleum Corp.	50 Largest Unsecured Creditors	Former Client
Citibank	Financial Institution	Current Client
Citibank, N.A	Aircraft Lessor	Current Client
Credit Suisse International	Financial Derivative Counterparty	Current Client
Duff & Phelps	Professional	Current Client
Eaton Corporation	100 Trade Creditors	Current Client
ENTERGY	Utility	Current Client
First National Bank of Boston	Financial Institution	Former Client
Flint Hills Resources, LP	50 Largest Unsecured Creditors	Current Client
Florida Power & Light	Utility	Current Client
GATX Corp.	Affiliate of Officer	Current Client
GECC	Aircraft Lessor	Current Client
ING Bank N.V Amsterdam	Aircraft Lessor	Current Client
International Business Machine	100 Trade Creditors	Affiliate of Current Client

Matched Entity	Relationship to Debtors	Relationship to Dewey
J. Aron & Company	Financial Derivative Counterparty	Current Client
JP Morgan Chase Bank	Financial Institution	Current Client
KBC	Aircraft Lessor	Current Client
KPMG	Professional	Former Client
Law Debenture Trust Company of New York	50 Largest Unsecured Creditors	Current Client
Lloyds Bank Corporate Markets	Aircraft Lessor	Affiliate of Current Client
Macquarie	Aircraft Lessor	Current Client
Manufacturers and Traders Trust Company	50 Largest Unsecured Creditosr	Current Client
Metlife	100 Trade Creditors	Current Client
Midamerican Energy	Utility	Current Client
Mitsubishi Logistics Corp	Landlord	Affiliate of Current Client
Moelis & Company LLC	Professional	Current Client
MoneyGram	Affiliate of Officer	Current Client
Morgan Stanley Capital Group	50 Largest Unsecured Creditors	Current Client
National Fuel	Utility	Current Client
National Union Fire Ins. Co. (Chartis)	Insurance	Current Client

Matched Entity	Relationship to Debtors	Relationship to Dewey
Nevada Power Co.	Utility	Affiliate of Current Client
New York State Electric & Gas Corp,	Utility	Current Client
Nippon Cargo Airlines	Landlord	Current Client
Northern States Power Co.	Utility	Affiliate of Current Client
Northwestern Mutual Life Insurance Co	Aircraft Lessor	Current Client
Oncor Electric	Affiliate of Officer	Current Client
ONEOK Energy Marketing & Trading Co.	Utility	Current Client
PG&E	Utility	Current Client
Pioneer Management	Landlord	Current Client
PNC	Financial Institution	Affiliate of Current Client
PSE&G	Utility	Current Client
Qualcomm Inc.	Affiliate of Officer	Current Client
Rolls Royce, Inc.	50 Largest Unsecured Creditors	Affiliate of Current Client
San Diego Gas & Electric	Utility	Affiliate of Current Client
Sierra Pacific Power Co	Utility	Affiliate of Current Client
Southern California Edison Co.	Utility	Current Client

Matched Entity	Relationship to Debtors	Relationship to Dewey
TDS Telecom	Utility	Current Client
Tesoro Hawaii Corporation	100 Trade Creditors	Current Client
The Bank of New York Mellon	50 Largest Unsecured Creditors	Current Client
The First National Bank of Boston	Aircraft Lessor	Former Client
The Royal Bank of Scotland	Aircraft Lessor	Current Client
Trustmark National Bank	Financial Institution	Current Client
Tucson Electric Power Co.	Utility	Affiliate of Current Client
U.S. Bank, N.A	50 Largest Unsecured Creditors	Current Client
U.S. Cellular	Utility	Current Client
Unicredit Bank AG, London Branch	Aircraft Lessor	Affiliate of Current Client
Wells Fargo	Financial Institution	Current Client
Westinghouse Electric Corp.	Aircraft Lessor	Affiliate of Current Client
Wilmington Trust	50 Largest Unsecured Creditors	Current Client
Woodward Governor Company	100 Trade Creditors	Current Client
World Fuel Services	50 Largest Unsecured Creditors	Current Client
XCEL Energy	Utility	Current Client

Matched Entity	Relationship to Debtors	Relationship to Dewey
XL Insurance (Bermuda) Ltd.	Insurance	Current Client
YRCW	Affiliate of Officer	Current Client
Zurich American Insurance Co	Insurance	Current Client