<table>
<thead>
<tr>
<th>Matched Entity</th>
<th>Relationship to Debtors</th>
<th>Relationship to Dewey</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACE Bermuda Insurance Ltd.</td>
<td>Insurance</td>
<td>Current Client</td>
</tr>
<tr>
<td>Allianz Global Risks US Ins. Co</td>
<td>Insurance</td>
<td>Affiliate of Current Client</td>
</tr>
<tr>
<td>ANSETT</td>
<td>Aircraft Lessor</td>
<td>Current Client</td>
</tr>
<tr>
<td>Arch Insurance Company</td>
<td>Insurance</td>
<td>Current Client</td>
</tr>
<tr>
<td>AXIS Insurance Company</td>
<td>Insurance</td>
<td>Current Client</td>
</tr>
<tr>
<td>Axis Specialty Ltd</td>
<td>Insurance</td>
<td>Current Client</td>
</tr>
<tr>
<td>Bain &amp; Company</td>
<td>Professional</td>
<td>Current Client</td>
</tr>
<tr>
<td>Bank of America</td>
<td>Financial Institution</td>
<td>Current Client</td>
</tr>
<tr>
<td>Bank of The West</td>
<td>Financial Institution</td>
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</tr>
<tr>
<td>Barclays Bank PLC</td>
<td>Financial Derivative Counterparty</td>
<td>Current Client</td>
</tr>
<tr>
<td>Bayerische Landesbank (and affiliates)</td>
<td>Aircraft Lessor</td>
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</tr>
<tr>
<td>BB&amp;T</td>
<td>Financial Institution</td>
<td>Current Client</td>
</tr>
<tr>
<td>BNP Paribas</td>
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<td>Current Client</td>
</tr>
<tr>
<td>British Airways PLC</td>
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<td>Current Client</td>
</tr>
<tr>
<td>Calyon</td>
<td>Aircraft Lessor</td>
<td>Current Client</td>
</tr>
<tr>
<td>Matched Entity</td>
<td>Relationship to Debtors</td>
<td>Relationship to Dewey</td>
</tr>
<tr>
<td>--------------------------------</td>
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<td>Capital One Bank</td>
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<td>Current Client</td>
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<tr>
<td>Chevron Products Company</td>
<td>100 Trade Creditors</td>
<td>Current Client</td>
</tr>
<tr>
<td>CITGO Petroleum Corp.</td>
<td>50 Largest Unsecured Creditors</td>
<td>Former Client</td>
</tr>
<tr>
<td>Citibank</td>
<td>Financial Institution</td>
<td>Current Client</td>
</tr>
<tr>
<td>Citibank, N.A</td>
<td>Aircraft Lessor</td>
<td>Current Client</td>
</tr>
<tr>
<td>Credit Suisse International</td>
<td>Financial Derivative Counterparty</td>
<td>Current Client</td>
</tr>
<tr>
<td>Duff &amp; Phelps</td>
<td>Professional</td>
<td>Current Client</td>
</tr>
<tr>
<td>Eaton Corporation</td>
<td>100 Trade Creditors</td>
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</tr>
<tr>
<td>ENTERGY</td>
<td>Utility</td>
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</tr>
<tr>
<td>First National Bank of Boston</td>
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<td>Former Client</td>
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<tr>
<td>Flint Hills Resources, LP</td>
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<td>Current Client</td>
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<td>Florida Power &amp; Light</td>
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<tr>
<td>GATX Corp.</td>
<td>Affiliate of Officer</td>
<td>Current Client</td>
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<tr>
<td>GECC</td>
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<tr>
<td>ING Bank N.V Amsterdam</td>
<td>Aircraft Lessor</td>
<td>Current Client</td>
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<tr>
<td>International Business Machine</td>
<td>100 Trade Creditors</td>
<td>Affiliate of Current Client</td>
</tr>
<tr>
<td>Matched Entity</td>
<td>Relationship to Debtors</td>
<td>Relationship to Dewey</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
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<tr>
<td>J. Aron &amp; Company</td>
<td>Financial Derivative Counterparty</td>
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<td>JP Morgan Chase Bank</td>
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<tr>
<td>KBC</td>
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<tr>
<td>KPMG</td>
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<tr>
<td>Law Debenture Trust Company of New York</td>
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<td>Current Client</td>
</tr>
<tr>
<td>Lloyds Bank Corporate Markets</td>
<td>Aircraft Lessor</td>
<td>Affiliate of Current Client</td>
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<tr>
<td>Macquarie</td>
<td>Aircraft Lessor</td>
<td>Current Client</td>
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<tr>
<td>Manufacturers and Traders Trust Company</td>
<td>50 Largest Unsecured Creditors</td>
<td>Current Client</td>
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<tr>
<td>Metlife</td>
<td>100 Trade Creditors</td>
<td>Current Client</td>
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<tr>
<td>Midamerican Energy</td>
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<tr>
<td>Mitsubishi Logistics Corp</td>
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<tr>
<td>Moelis &amp; Company LLC</td>
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<td>MoneyGram</td>
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<tr>
<td>Morgan Stanley Capital Group</td>
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<tr>
<td>National Fuel</td>
<td>Utility</td>
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<tr>
<td>National Union Fire Ins. Co. (Chartis)</td>
<td>Insurance</td>
<td>Current Client</td>
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<tr>
<td>Matched Entity</td>
<td>Relationship to Debtors</td>
<td>Relationship to Dewey</td>
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<tr>
<td>Nevada Power Co.</td>
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<tr>
<td>New York State Electric &amp; Gas Corp.</td>
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<tr>
<td>Nippon Cargo Airlines</td>
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<tr>
<td>Northern States Power Co.</td>
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<tr>
<td>Northwestern Mutual Life Insurance Co</td>
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<td>Oncor Electric</td>
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<td>ONEOK Energy Marketing &amp; Trading Co.</td>
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<td>PG&amp;E</td>
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<td>Pioneer Management</td>
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<td>PNC</td>
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<td>PSE&amp;G</td>
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<td>Qualcomm Inc.</td>
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<td>Rolls Royce, Inc.</td>
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<td>San Diego Gas &amp; Electric</td>
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<td>Sierra Pacific Power Co</td>
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<td>Southern California Edison Co.</td>
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<tr>
<td>Matched Entity</td>
<td>Relationship to Debtors</td>
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<td>TDS Telecom</td>
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<td>Tesoro Hawaii Corporation</td>
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<td>The Bank of New York Mellon</td>
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<tr>
<td>The First National Bank of Boston</td>
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<td>The Royal Bank of Scotland</td>
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<td>Trustmark National Bank</td>
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<td>Tucson Electric Power Co.</td>
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<td>U.S. Bank, N.A</td>
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<td>Current Client</td>
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<td>U.S. Cellular</td>
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<td>Unicredit Bank AG, London Branch</td>
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<td>Woodward Governor Company</td>
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<tr>
<td>XCEL Energy</td>
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<tr>
<td>Matched Entity</td>
<td>Relationship to Debtors</td>
<td>Relationship to Dewey</td>
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<td>--------------------------------------</td>
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<tr>
<td>XL Insurance (Bermuda) Ltd.</td>
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<tr>
<td>YRCW</td>
<td>Affiliate of Officer</td>
<td>Current Client</td>
</tr>
<tr>
<td>Zurich American Insurance Co</td>
<td>Insurance</td>
<td>Current Client</td>
</tr>
</tbody>
</table>