Exhibit 56

John D Oil & Gas Company
8500 Station Street, Suite 113
Mentor, OH 44060

Invoice # JD110113-4

Buyer: Gas Natural Service Company, LLC
Date: 11/1/2013
Due: 11/25/2013

Gas Sold: January 1,2012 - September 30,2013

Jan-12	0	$	3.784	$	-
Feb-12	0	$	3.378	$	-
Mar-12	0	$	3.146	$	-
Apr-12	0	$	2.441	$	-
May-12	0	$	2.216	$	-
Jun-12	1,405	$	3.029	$	4,255.75
Jul-12	1,796	$	3.374	$	6,059.70
Aug-12	4,129	$	3.510	$	14,492.79
Sep-12	4,329	$	3.214	$	13,913.41
Oct-12	0	$	3.423	$	-
Nov-12	0	$	4.211	$	-
Dec-12	0	$	4.356	$	-
Jan-13	0	$	4.034	$	-
Feb-13	0	$	3.936	$	-
Mar-13	0	$	4.127	$	-
Apr-13	0	$	4.626	$	-
May-13	591	$	4.752	$	2,808.43
Jun-13	6,547	$	4.718	$	30,888.75
Jul-13	6,112	$	4.327	$	26,446.62
Aug-13	526	$	3.959	$	2,082.43
Sep-13	0	$	3.807	$	-
	25,435			$	**100,947.88**

Check Number: [redacted]

Date: 10 / 29 / 13

Amount: 100,947.88

Payee: 1006

Gas Purch

Check Number: [redacted]

Date: 10 / 29 / 13

Amount: 100,947.88

Payee: 1006

Gas Purch

FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A COLORED BACKGROUND AND MICROPRINTING IN THE BORDER

Orwell Natural Gas Company
8500 Station St. Suite 100
Mentor OH 44060-4963

[redacted]

56-1569/0412

Date 10-29-13

Pay to the order of John D. Oil + Gas Company $ 100,947.88

One Hundred Thousand Nine Hundred Forty Seven + 88/100 Dollars

LAKE NATIONAL BANK
Mentor OH 44060-5804

MEMO Gas Purchases

SIGNED [signature]

[redacted]

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT ANGLE TO VIEW

Exhibit 62

Exhibit 3

NorthEast Ohio Natural Gas Corp
A/R JDOGM
14600021
12/31/09

8/26/2009	NEO Paid Constellation for JDOGM	$	25,800.48	Exhibit 3A
8/26/2009	NEO Paid Constellation for JDOGM	$	1,394.69	
6/30/2009	NEO loan to ONG/JDOG	$	13,539.54	= $ 185,000.00 $ 350,000.00 $ (521,460.46) $ = 13,539.54 Exhibit 4
7/31/2009	Postage ONG/JDOG July 09	$	23.32	
8/31/2009	Postage ONG/JDOG August 09	$	11.88	
9/30/2009	Postage ONG/JDOG September 09	$	3.08	
	*	$	40,772.99	Exhibit 2

Prepared by ______________________ Date __________

Reviewed by ______________________ Date __________

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Exhibit 3A

Constellation Energy

Invoice Number: 07-2009-13030
Invoice Date 08 11/09
Page 1

Bill To: Steve Rigg
Northeast Ohio Natural Gas
8500 Station Street
Suite 100
Mentor OH 44060

Ship To: Northeast Ohio Natural Gas
8500 Station Street
Suite 100
Mentor OH 44060-4963

Production Month: July 2009

P.O. Number
Due Date 08/26/09
Terms Net 15 Days

Customer ID 6303B
Shipping ID 6303

MAIL TO: Constellation NewEnergy-Gas
Po Box 2059
Carol Stream, IL 60132-2059

WIRE TO: Constellation NewEnergy-Gas
c/o Citibank Delaware
[redacted]
1 penn's way

Description/Point of Sale	Unit	Quantity	Unit Price	Total Price
Natural Gas Sales				
Month of 7/2009				
TGP-TGP Northeast Ohio	DTH	310	4.499	1,394.69
TGP-TGP Northeast Ohio	DTH	5,700	4.5264	25,800.48

this portion of

Exhibit 3

Subtotal $ 27,195.17

Amount Subject To Sales Tax	Amount Exempt From Sales Tax			
0.00	27,195.17	Total Sales Tax	$	0.00
		Gross Receipt Tax	$	0.00
		Please Pay	$	27,195.17

NewEnergy Gas
9960 Corporate Campus Dr. Ste 2000 Louisville, KY 40223
Phone (502) 426-4500 Toll Free: 1-800-900-1982 Fax: (502) 426-8800

CONFIDENTIAL

Exhibit 3a 2/

National City

Wire Origination Summary Report

Account Number: 00685086539 | Account Name: Northeast Ohio Natural Gas | Routing Number: 041000124

Date	Debit Amount	Bene Bank ABA/BIC	Beneficiary	Wire ID	FED/SWIFT	Wire Type	Status
[illegible]	[illegible]	[redacted]	Constellation Energy	[illegible]	[illegible]	Domestic	Completed

Debit Account Totals : $27,195.17 — Total Items : 1

Grand Debit Totals : $27,195.17 — Total Debit Items : 1

CONFIDENTIAL

Exhibit 3B

Office: (440) 269-8778
Fax: (440) 255-1985

Invoice

Invoice #
Date:
Due By:

John D. Oil and Gas Marketing
3511 Lost Nation Rd Suite 201
Willoughby, Ohio 44094

Date	Type	Volume/Mcf	Rate	Amount
	Commodity Charges	118.9	4.750	360.50
Previous Balance				

If you have any questions, please call Brian Wollet @ 440-255-1945

Total

#232000002

Constellation's rate

118 x 4.494 = $5[illegible] gas purchased [illegible]

Exhibit 4

Northeast Ohio Natural Gas
8500 Station St., Ste 100
Mentor OH 44060

Credit Memo

Bill To:
ONG Marketing
8500 Station St., Ste. 100
Mentor OH 44060

Date: 06/30/09
Invoice #: NEO63009A
Amount Due: $ 521,460.46

MONTH	DESCRIPTION	G/L CODE	TOTAL
6/30/09	Flush Receivables and Payables		521,460.46
		GRAND TOTAL:	$ 521,460.46

PLEASE SEND THIS REMITTANCE WITH PAYMENT

Bill To:
ONG Marketing
8500 Station St. Ste 100
Mentor, OH 44060

Date: 06/30/09
Invoice #: NEO63009A

Flush Receivables and Payables 521,460.46

Amount Due: $ 521,460.46

Amount Paid: ____________

CREDIT:	
ACCPAC #	NAVISION #

Northeast Ohio Natural Gas, 8500 Station Street #100, Mentor OH 44060

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Exhibit 4 21

NORTHEAST OHIO Natural Gas Corp.

[illegible]

Anne

Please process the following effective today June 15, 2006 a **draw** on Northeast Ohio Natural Gas line of credit and wire into ONG Marketing's account:

Debit:

Citizens Bank
Line of Credit for Northeast Ohio Natural Gas
Amount: $185,000

To Pay:

ONG Marketing
Huntington Bank
ABA # 04[illegible]
Account # [illegible]
Amount: $185,000

[illegible]

Thomas Smith President
Northeast Ohio Natural Gas

CONFIDENTIAL

WIRE TRANSFER REQUEST

Fax completed form to 1-877-818-4939

Date	6/15/09	Customer ID Driver Lic:	
Amount:	$185,000.00	Type of funds:	LOC Draw
Fee:		Message type:	
Test key:		Office # and M&I user ID:	Br 431 Rose McGee A79.
Reference:		SS/TIN or Passport #:	
Template:		Customer Phone #	216 514-5425

	Sender Information	Receiver Information
Name:	Citizens Bank	Huntington National Bank
ABA#:	[redacted]	[redacted]

	Originator Information	Beneficiary Information
Name:	Northeast Ohio Natural Gas	ONG Marketing
Account #:	[redacted]	[redacted]
Address 1:	8500 Station Street	x 8500 Station St.
Address 2:		
City, State, Zip:	Mentor OH 44060	x Mentor, OH 44060

Pls complete address of ONG

	Beneficiary's Bank	Intermediary Bank
Name:	Huntington National Bank	
Account #:		
Address 1:		
Address 2:		
City, State, Zip:	Columbus, OH	

Beneficiary Info.	
Additional Info.	

	Requested by	Approving Staff Member and Telephone #:
Name:	Thomas J Smith, President	
Signature:		

Exhibit 4

31

NORTHEAST OHIO
Natural Gas Corp.

06/23/06

Anne,

Please process the following effective today June 23, 2006 to draw on Northeast Ohio Natural Gas line of credit and wire into ONG Marketing's account

Debit:

Citizens Bank
Line of Credit for Northeast Ohio Natural Gas
Amount: $350,000

To Pay:

ONG Marketing
Huntington Bank
ABA # 041000153
Account # 01669724739
Amount: $350,000

Thank you,

Thomas J. Smith, President
Northeast Ohio Natural Gas

Return

Orig + Return
Outside Business [illegible]
NEO + Annual [illegible]
Reduce what [illegible]
[illegible]
Clearly the fact
draw from NEO to
Not the same [illegible]

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Exhibit 63

Exhibit 4b

Service Address: 7319 Barmet Newport Rd.
Uhrichsville , OH 44683-0000

Account No: 922298

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas.com
Billing Inquiries: 1-800-237-2099
1-740-862-3300
In Case of Emergency Call: 1-800-451-9465

Aleris International, Inc
25825 Science Park Drive
Suite 400 - Angela Rhynard
Beachwood, OH 44122-0000

Previous Balance	$	[redacted]
Payments and Other Credits	$	
Current Charges		[redacted]
[redacted]	$	
	$	
	$	
Gross Receipts Tax	$	
Excise Tax	$	
Other Charges	$	
Total Current Charges	$	
Total Account Balance	$	
Bill Date:	July 2, 2009	
Total Due By July 16, 2009	$	
Total Due After July 23, 2009	$	

13 Month Consumption History (P)

50000
45000
40000
35000
30000
25000
20000
15000
10000
5000
0

[redacted]

Account #:
Meter #:
Rate
Service From: Jul 2
Service To
Number of Days.
Meter Read Prior
Meter Read Current
MCF Usage:
Multiplier
Type of Reading:

[redacted]

Annual Usage
Avg. Mo. Use

[redacted]

Messages:

Notice: Payments by Check may be converted to ACH
Pay online! Go to www.neogas.com today!

Aleris International, Inc
25825 Science Park Drive
Suite 400 - Angela Rhynard
Beachwood, OH 44122-0000

Total Due By July 16, 2009	$	[redacted]
Total Due After July 23, 2009	$	

July 2, 2009

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

922298

009222986001613844200163805192

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Service Address: 7319 Barmel Newport Rd.
Uhrichsville , OH 44683-0000

Account No: 922298

Exhibit 4a

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas.com
Billing Inquiries: 1-800-237-2099
1-740-862-3300
In Case of Emergency Call: 1-800-451-9465

Aleris International, Inc
25825 Science Park Drive
Suite 400 - Angela Rhynard
Beachwood, OH 44122-0000

Previous Balance $ [redacted]
Payments and Other Credits $

Current Charges
[redacted] $
$
$
Gross Receipts Tax $
Excise Tax $
Other Charges $
Total Current Charges $
Total Account Balance $
Bill Date: June 3, 2009
Total Due By June 17, 2009 $
Total Due After June 24, 2009 $

13 Month Consumption History (P)

5000
4500
4000
3500
3000
2500
2000
1500
1000
500

[redacted]

Account #: [redacted]
Meter #:
Rate
Service From: May
Service To:
Number of Days:
Meter Read Prior:
Meter Read Current:
MCF Usage:
Multiplier:
Type of Reading:

Messages.

Notice Payments by Check may be converted to ACH
Pay online! Go to www.neogas.com today!

Aleris International, Inc
25825 Science Park Drive
Suite 400 - Angela Rhynard
Beachwood, OH 44122-0000

Total Due By June 17, 2009 [redacted]
Total Due After June 24, 2009

June 3, 2009

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

922298

00922298600161055490016347132 2

Vendor ID ONG MARKETIN Vendor Name. ONG Marketing 07/27/09 Check # 45535

Exhibit 4C

Invoice No.	Date	Invoice Amount	Discounts Taken	Net Amount
07170902 0609	07/17/09	873 44	0 00	873 44
07170903 0509	07/17/09	282,376 61	0 00	282 376 61
07170904 0609	07/17/09	238,210 41	0 00	238 210 41
063009CM	06/30/09	-521,460 46	0 00	-521 460 46

Net Check Amount 0 00

Vendor ID ONG MARKETIN Vendor Name ONG Marketing 07/27/09 Check # 45535

Invoice No.	Date	Invoice Amount	Discounts Taken	Net Amount
07170902 0609	07/17/09	873 44	0 00	873 44
07170903 0509	07/17/09	282,376.61	0 00	282,376 61
07170904 0609	07/17/09	238,210.41	0 00	238,210 41
063009CM	06/30/09	-521,460 46	0 00	-521,460 46

Net Check Amount. 0 00

45535

Northeast Ohio Natural Gas
5640 Lancaster-Newark Rd. NE
Pleasantville, OH 43148

Citizens Bank

74-0052/0724

07/27/09

**** ZERO AND 0/100*****

**************0 00

ONG Marketing

⑈0045535⑈ ⑆072400

CONFIDENTIAL

✓ 21

ONG
Credit Memo

Date	6/30/2009
Requested by	Becky
Credit Applied to	NEO
Address	
(If necessary)	
Amount	$ 521,460.46

GL Code		$ 521,460.46
GL Code		
GL Code		$
GL Code		$
GL Code		$
GL Code		$
GL Code		$
GL Code		$
GL Code		$
	(Accounting Use Only)	

Reason Credit Constellation gas owed from NEO to wash LOC owed to NEO

Special Instructions

Date/Time Needed 6/30/2009

Becky Howell 6/30/2009

Manager Approval Date

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Exhibit 65

Exhibit 6

Cobra Imbalance with NEO

1/31/09 Ending Storage Inventory

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	84 151 0	52 688 1	$ 532 775 82	$ 10 11
Holmesville	(116 051 0)	(108 741 9)	$ (879 059 92)	$ 8 09
N Trumbull	(26 266 0)	(24 542 0)	$ (186 130 93)	$ 7 67
	(78 166 0)	(80 595 8)	$ (535,321 23)	

2/28/09 Ending Storage Inventory

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	90 247 0	78 164 2	$ 870 070 40	$ 8 81
Holmesville	(113 152 0)	(105 992 9)	$ (856 750 76)	$ 8 08
N Trumbull	(55 486 0)	(52,278 1)	$ (377 752 84)	$ 7 67
	(78 391 0)	(82 106 4)	$ (563 824 20)	

3/31/09 Ending Storage Inventory

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	113 463 0	96 247 2	$ 783 830 01	$ 8 14
Holmesville	(113 232 0)	(106 068 1)	$ (857 243 33)	$ 8 08
N Trumbull	(70 621 0)	(66 710 2)	$ (471 784 25)	$ 7 67
	(70 390 0)	(76 531 2)	$ (545 397 57)	

4/30/09 Ending Storage Inventory

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	158 138 0	134 632 6	$ 1 001 123 02	$ -
Holmesville	(111 088 0)	(104 025 0)	$ (840 380 07)	$ 8 08
N Trumbull	(64 452 0)	(60 841 7)	$ (476 806 77)	$ 7 67
	(17 384 0)	(30 234 1)	$ (266 063 83)	

5/31/09 Ending Storage Inventory

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	167 122 0	143 619 8	$ 890 356 82	$ 6 20
Holmesville	(245 0)	(232 4)	$ (1.694 68)	$ 7 29
N Trumbull	(52 340 0)	(49,340 4)	$ (338 632 63)	$ 7 67
	114 538 0	94 046 8	$ 550.029 53	

6/30/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	150 742 0	131 920 1	$ 697 229 23	$ 5 29
Holmesville	76 852 0	72 270 0	$ 322 854 40	$ 4 47
N Trumbull	(67 256 0)	(63 553 0)	$ (400 245 52)	$ 6 30
	160 338 0	140 638 0	$ 619 838 11	

7/31/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	127 860 0	111 584 9	$ 595 305 59	$ 5 34
Holmesville	74 902 0	70 109 0	$ 313,682 85	$ 4 47
N Trumbull	(50 204 0)	(47 330 0)	$ (283 385 05)	$ 5 99
	152,558 0	134 363 9	$ 625,603 39	$ 4 66

8/31/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	119 329 0	102 103 1	$ 544 373 19	$ 5 33
Holmesville	71 297 0	68 817 6	$ 299 608 44	$ 4 48
N Trumbull	(49 784 0)	(48,031 3)	$ (280,659 36)	$ 5 98
	140 842 0	121 889 5	$ 563 302 27	$ 4 62

9/30/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	73 804 0	62 942 8	$ 343 843 42	$ 5 49
Holmesville	66 074 0	62 040 0	$ 270,392 82	$ 4 50
N Trumbull	(40,308 0)	(38 852 0)	$ (225 494 84)	$ 5 80
	99 570 0	85 129 7	$ 397 741 40	$ 4 62

10/31/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	18 874 0	16 004 3	$ 78 604 37	$ 4 89
Holmesville	53 723 0	50 466 7	$ 227 651 10	$ 4 51
N Trumbull	(40 664 0)	(39 200 0)	$ (226 073 22)	$ 5 79
	31 933 0	27 380 3	$ 79 372 26	

11/30/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	0 0	0 0	$ (0.00)	$ -
Holmesville	380 0	357 0	$ 1 609 77	$ 4 51
N Trumbull	(48 392 0)	(46 554 5)	$ (261.647 23)	$ 5 62
	(48 012 0)	(46 197 5)	$ (260 037 46)	

12/31/09 Ending Cobra Imbalance

Account	DTHs	MCF	Amount	Avg Cost
Churchtown	(12 835 0)	(11 619 6)	$ (62 032 21)	$ 5 34
Holmesville	(36 038 0)	(32 869 4)	$ (175 477 56)	$ 5 34
N Trumbull	(66 363 0)	(63 674 1)	$ (353 042 44)	$ 5 54
	(115 058 0)	(108,162 9)	$ (590 552 22)	

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Exhibit 6a

Cobra Imbalance with NEO

1/31/10 Ending Cobra Imbalance

Account	DTH's	MCF	Amount	Avg Cost
Churchtown	4,980.0	4,353.5	$ 34,071.18	$ 7.83
Holmesville	(29,901.0)	(27,320.6)	$ (145,854.57)	$ 5.34
N Trumbull	(71,511.0)	(68,549.1)	$ (386,283.66)	$ 5.64
	(96,432.0)	(91,516.1)	$ (498,067.05)	

2/28/10 Ending Cobra Imbalance

Account	DTH's	MCF	Amount	Avg Cost
Churchtown	(18,644.0)	(16,906.1)	$ (103,525.69)	$ 6.12
Holmesville	(48,317.0)	(43,971.6)	$ (247,818.14)	$ 5.64
N Trumbull	(73,950.0)	(70,867.7)	$ (400,482.38)	$ 5.65
	(140,911.0)	(131,745.3)	$ (751,826.20)	

3/31/10 Ending Cobra Imbalance

Account	DTH's	MCF	Amount	Avg Cost
Churchtown	(29,558.0)	(26,415.5)	$ (156,184.64)	$ 5.91
Holmesville	(82,296.0)	(74,841.9)	$ (418,763.29)	$ 5.60
N Trumbull	(72,208.0)	(69,211.7)	$ (389,160.57)	$ 5.62
	(184,062.0)	(170,469.1)	$ (964,108.50)	

4/30/10 Ending Cobra Imbalance

Account	DTH's	MCF	Amount	Avg Cost
Churchtown	(13,268.0)	(11,644.1)	$ (65,730.32)	$ 5.64
Holmesville	(63,459.4)	(57,613.0)	$ (326,784.03)	$ 5.67
N Trumbull	(43,512.4)	(41,410.7)	$ (215,758.90)	$ 5.21
	(120,239.8)	(110,667.7)	$ (608,273.26)	

CONFIDENTIAL

BIG OAT'S OIL FIELD SUPPLY COMPANY

38700 Pelton Road
Willoughby, OH 44094

Phone 440-942-1800
Fax 440-942-1818
dwhite@big-oats.com

Exhibit 7

INVOICE

Invoice Number 040510-2
Invoice Date Apr 5, 2010
Page 1

APR 09 2010

Bill To:
BANGOR GAS
21 MAIN STREET
BANGOR, ME 04401

Ship to:
BANGOR GAS
305 TARGET CIRCLE
BANGOR, ME 04401

Customer ID	Customer PO	Payment Terms	
BANGOR GAS	0581	Net 30 Days	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
	Best Way		5/5/10

Quantity	Item	Description	Unit Price	Amount
		FREIGHT ALLOWED		
10 240 00	M00005	4" SDR 11.5 UAC 2000 YELLOW 40'	2 4600	25,190 40

3949

Total = 25,190.40
x Sales tax 5%
$1,259.52

Bangor Gas
Invoice #: 040510-2
PO #:
Account #: [redacted]
Comment: [redacted]
$26,449.92
($1,259.52)
Authorizer:
Signature:
Dt:
Authorizer:
Signature:
Date: 4/21/10

Subtotal	25,190 40
Sales Tax	1,259.52
Total Invoice Amount	25,190 40
Payment/Credit Applied	
TOTAL	~~25,190.40~~ 26,449.92

Check/Credit Memo No

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon delays beyond our control. Purchasor agrees to pay all costs of collection, including attorney's fees

THANK YOU FOR YOUR BUSINESS

BANGOR NATURAL GAS INVOICES WEEK OI 4/19/2010

DATE INVOICE RECEIVED	DATE OF INVOICE	VENDOR	INVOICE #	AMOUNT	BL/PL ACCOUNT	JOB #	TAX	Total of Inv	Date Inventory Entered into	DATE PAID
4/12/2010	4/7/2010	American Concrete Industries	INV0156559	223 65	1401-1070-DC00-1401	09021155	Yes			
4/5/2010	3/30/2010	Appletree	100300581102	109 26	1473-9210-5401-1473		No			
4/12/2010	4/4/2010	Bangor Hydro		90 13	1473-8746-1100-1473		Yes			
4/19/2010	4/7/2010	Bangor Hydro		32 58	1473-8746-1100-1473		Yes			
4/15/2010	4/13/2010	Bangor Region Chamber of Commerce	10-14376	241 00	1472-9130-8000-1472		No			
4/13/2010	4/12/2010	Bangor Y		40 00	1472-9130-8000-1472		No			
4/9/2010	4/5/2010	Big Oats	040510-2	26449 92	1401-1840-0000-0000		No			
4/9/2010	4/5/2010	Big Oats	040510-2	(1259 52)	1402-2410-0011-0000		No			
4/12/2010	3/31/2010	Bill Harnish		734 19	1473-8746-1002-1473		No			
4/12/2010	4/6/2010	Brenton Murray Inc	2	200 00	1472-9130-8000-1472		No			
4/9/2010	4/7/2010	Caron Sign Co	3815	(2 50)	1402-2410-0011-0000		No			
4/9/2010	4/7/2010	Caron Sign Co	3815	52 50	1472-9130-8000-1472		No			
4/12/2010	4/4/2010	Central Maine Power		10 89	1473-8746-1100-1473		Yes			
4/7/2010	4/7/2010	City of Brewer		40 00	1401-1070-DC00-1401	10021048	No			
4/8/2010	4/8/2010	City of Brewer		8 00	1401-1070-DC00-1401	10022008	No			
4/6/2010	4/6/2010	Clifford Bottling	127473	32 48	1471-9210-1502-1471		Yes			
4/7/2010	4/2/2010	Creative Imaging Group	00100776	199 88	1472-9120-0600-1472		Yes			
4/8/2010	4/1/2010	Dig Safe	42059	384 73	1473-8744-5400-1473		No			
4/7/2010	3/31/2010	DitchWitch	C01867	18 32	1473-8746-1503-1473		Yes			
4/12/2010	4/9/2010	Epstein Properties	SEWER	4199 24	1401-1070-DC00-1401	9022022	No			
4/6/2010	3/31/2010	Fairmount True Value	7520	14 68	1473-8746-1503-1473		Yes			
4/8/2010	4/5/2010	FedEx	7-044-46758	31 61	1471-9210-8310-1471		Yes			
4/14/2010	4/12/2010	FedEx	7-052-47208	94 11	1471-9210-8310-1471		Yes			
4/16/2010	4/12/2010	FMC Technology	90492743	269 68	1401-1840-0000-0000		No			
4/16/2010	4/12/2010	FMC Technology	90492743	(17 08)	1402-2410-0011-0000		No			
4/16/2010	4/12/2010	FMC Technology	90492743	89 08	1473-8746-1503-1473		No			
4/15/2010	4/8/2010	FW Webb	16499226	139 34	1401-1840-0000-0000		Yes			
4/15/2010	4/8/2010	FW Webb	16499226	8 64	1473-8746-1503-1473		Yes			
4/12/2010	4/7/2010	Hammond Lumber	70519910	6 29	1473-8746-1503-1473		Yes			
4/16/2010	4/10/2010	Mid Maine Communication		2002 06	1473-8802-7800-1473		Yes			
4/9/2010	4/7/2010	NH Bragg	032688-00	60 60	1473-8746-1503-1473		Yes			
4/15/2010	4/13/2010	NH Bragg	034590-00	107 12	1473-8746-1503-1473		Yes			
4/15/2010	4/12/2010	NH Bragg	034280-00	0 87	1473-8746-1503-1473		Yes			
4/12/2010	4/9/2010	Northeast Reprographics	7760	34.65	1471-9210-0600-1471		No			
4/12/2010	3/31/2010	NYNE Equipment	30101284	244 30	1473-8802-4900-1473		Yes			
4/7/2010	4/1/2010	Old Town Lodge		50 00	1472-4261-5102-1472		No			
4/7/2010	4/1/2010	Old Town Riverfest		150 00	1472-4261-5102-1472		No			
4/15/2010	3/31/2010	Record Management	25700	71 20	1473-8802-5410-1473		No			
4/12/2010	3/31/2010	RH Foster		4207 59	1473-8746-1001-1473		Yes			
3/16/2010	3/11/2010	Skelton Taintor Abbott	489734	4597 95	1471-9230-5302-1471		No			
4/15/2010	4/6/2010	Staples	101662771	239 96	1471-9210-0600-1471		Yes			
4/13/2010	4/13/2010	Stratham Tires	8010384	18 68	1473-8746-1002-1473		Yes			
4/12/2010	4/6/2010	Sunbelt Rental	24621192-001	1029 00	1401-1070-DC00-1401	EWST00053				
4/7/2010	4/7/2010	VIP Parts		6 03	1473-8746-1002-1473		Yes			
4/9/2010	4/9/2010	VIP Parts		10 36	1473-8746-1002-1473		Yes			
4/9/2010	4/2/2010	WB Mason	959860-000	101 75	1471-9210-0600-1471		Yes			
4/9/2010	4/7/2010	Winterport Boot Shop	136248	65 60	1473-8802-4900-1473		Yes			
4/9/2010	4/7/2010	Winterport Boot Shop	136247	65 60	1473-8802-4900-1473		Yes			

Exhibit 7a

CONFIDENTIAL

Exhibit 7b

BIG OATS OIL FIELD SUPPLY COMPANY

38700 Pelton Road
Willoughby, OH 44094

Phone: 440-942-1800
Fax: 440-942-1818
dwhite@big-oats.com

INVOICE

Invoice Number: 040510-2
Invoice Date: Apr 5, 2010
Page: 1

Bill To:
BANGOR GAS
21 MAIN STREET
BANGOR, ME 04401

Ship to:
BANGOR GAS
305 TARGET CIRCLE
BANGOR, ME 04401

Customer ID	Customer PO	Payment Terms	
BANGOR GAS	0581	Net 30 Days	
Sales Rep ID	**Shipping Method**	**Ship Date**	**Due Date**
	Best Way		5/5/10

Quantity	Item	Description	Unit Price	Amount
		FREIGHT ALLOWED		
10,240.00	M00005	4" SDR 11.5 UAC 2000 YELLOW 40'	2.4600	25,190.40
		3949		

Total = 25,190.40
x 5% sales tax
1,259.52

Bangor Gas
Invoice #: 040510-2
PO #:
Account #: [redacted]
$26,449.92
($1,259.52)
Authorizer:
Signature:
Date:
Authorizer:
Signature:
Date: 5/24/10

Subtotal	25,190.40
Sales Tax	1,259.52
Total Invoice Amount	25,190.40
Payment/Credit Applied	
TOTAL	~~25,190.40~~ 26,449.92

Check/Credit Memo No:

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation form above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon delays beyond our control. Purchasor agrees to pay all costs of collection, including attorney's fees.

THANK YOU FOR YOUR BUSINESS

BANGOR NATURAL GAS INVOICES WEEK OF $\boxed{5/17/2010}$

DATE INVOICE RECEIVED	DATE OF INVOICE	VENDOR	INVOICE #	AMOUNT	BL/PL ACCOUNT	JOB #	TAX	Total of Inv	Date Inventory Entered into System	DATE PAID
5/17/2010	5/7/2010	Advance Engineering	28752	7259 48	1401-1840-0000-0000		No			
5/17/2010	5/7/2010	Advance Engineering	28752	333 75	1402-2410-0011-0000		No			
5/10/2010	5/6/2010	Anderson Equipment	63100003401	1575	1401-1070-DC001401	See sheet 2	Yes			
5/17/2010	5/7/2010	Bangor Hydro		29 99	1473-8746-1100-1473		No			
5/13/2010	5/7/2010	Bangor Hydro		74 52	1473-8746-1100-1473		Yes			
5/17/2010	5/11/2010	Bangor Truck	26257	103 95	1473-8746-1002-1473		Yes			
5/10/2010	5/6/2010	Bangor Water District	7639	19 78	1473-8746-1100-1473		Yes			
5/10/2010	5/5/2010	Big Oats	1582	225 12	1401-1840-0000-0000		No			
5/10/2010	5/5/2010	Big Oats	1582	130 29	1473-8746-5408-1473		No			
5/10/2010	5/5/2010	Big Oats	1582	-16 56	1402-2410-0011-1402		No			
5/17/2010	3/4/2010	Big Oats	1173	68 3	1401-1840-0000-0000		No			
5/17/2010	3/4/2010	Big Oats	1173	-2 9	1402-2410-0011-0000		No			
* 5/20/2010	5/5/2010	Big Oats	040510-2	26449 92	1401-1840-0000-0000		No			
5/20/2010	5/5/2010	Big Oats	040510-2	-1259 52	1402-2410-0011-0000		No			
5/17/2010	5/11/2010	CED/Gilman	0374-570200	44 63	1473-8746-1503-1473		Yes			
5/12/2010	5/6/2010	Central Maine Power		10 99	1473-8746-1100-1473		Yes			
5/17/2010	5/17/2010	City of Brewer		80	1401-1070-DC00-1401	10022014, 10012011, 10022015				
5/13/2010	5/13/2010	City of Brewer		80	1401-1070-DC00-1401	10022013, 10012010				
5/11/2010	5/11/2010	Clifford Bottling	128615	32.48	1471-9210-1502-1471		Yes			
5/18/2010	5/18/2010	Clifford Bottling	128813	13 65	1471-9210-1502-1471		Yes			
5/21/2010	5/18/2010	Continental Utility Supply	MEBAN73176	1158	1471-9210-7400-1471		No			
5/17/2010	4/9/2010	Daigle & Houghton	2200990023	39 06	1473-8746-1002-1473		Yes			
5/19/2010	5/18/2010	Davinci Signs	4215	91 88	1472-9130-8000-1472		Yes			
5/14/2010	5/13/2010	Deane's Car Care	41975	100	1473-8746-1002-1473		No			
5/10/2010	5/6/2010	Dig Safe	42223	634 73	1473-8744-5400-1473		No			
5/21/2010	5/6/2010	Ditch Witch	C02577	54 15	1473-8870-1504-1473		Yes			
4/23/2010	4/16/2010	Ditch Witch	C01928	461.81	1473-8870-1504-1473		Yes			
4/19/2010	4/13/2010	Ditch Witch	C02104	642 6	1473-8746-1503-1473		Yes			
4/28/2010	4/23/2010	Ditch Witch	C02250	1096 27	1401-1070-DC00-1401	EWST00057	Yes			
5/21/2010	5/14/2010	Dresser	182288	292.7	1473-8746-5408-1473		Yes			
5/20/2010	5/11/2010	Dresser	PR10070341	918.23	1473-8890-1501-1473		Yes			
5/21/2010	5/17/2010	Dresser	PR10070513	792 4	1473-8890-1501-1473		No			
5/12/2010	5/7/2010	Eagle Security	p7012	127 5	1471-9210-4900-1471		No			
5/14/2010	4/22/2010	Fastenal	MEBAN73176	67 13	1473-8746-1503-1473		Yes			
5/14/2010	5/10/2010	Fed Ex	7-083-79983	8 33	1471-9210-8310-1471		Yes			
5/19/2010	5/13/2010	FW Webb	16602723	126 43	1473-8890-1504-1473		Yes			
5/18/2010	5/13/2010	Grainer	9251722048	123 34	1473-8802-0600-1473		Yes			
5/18/2010	5/13/2010	Grainer	9251583218	9 45	1473-8746-1503-1473		Yes			
5/18/2010	5/13/2010	Grainer	9251722030	9 45	1473-8746-1503-1473		Yes			
5/13/2010	5/6/2010	Hammond Lumber	70524820	35 36	1473-8746-1503-1473		Yes			
5/14/2010	4/30/2010	Labor Ready	91808031	434	1401-1070-DC00-1401	234	No			
5/17/2010	4/13/2010	Links Online Solution	2194	232 26	1472-9130-8000-1472					
5/14/2010	5/10/2010	Mid Maine Communication		1979 18	1473-8802-7800-1473		Yes			
5/12/2010	5/10/2010	NH Bragg	042727-00	11 53	1473-8746-1503-1473		Yes			
5/17/2010	5/13/2010	NH Bragg	044002-00	76 07	1473-8746-1503-1473		Yes			
5/13/2010	5/11/2010	NH Bragg	043048-00	30 83	1473-8746-1503-1473		Yes			
5/17/2010	4/30/2010	NYNE Equipment	3350940	286 3	1473-8746-1002-1473		Yes			
5/21/2010	5/13/2010	NYNE Equipment	3351223	2369 31	1401-1070-DC00-1401	EWST00056	Yes			
5/17/2010	5/14/2010	Quirks	21544	30 93	1473-8746-1002-1473		No			

Exhibit 7c

CONFIDENTIAL

Debt as of 3/31/10

Obligor	Description		Total O/S	Short Term	Long Term	Lender	Interest Rate	Maturity Date
Orwell	N/P LOC Sky Bank 1 0M		(1,499 169 80)	(1,499,169 80)	-	Sky Bank	30 day LIBOR(Eurodollar) plus 300 basis points floor of 1%	11/30/10
Orwell	N/P Loan 4 6M Huntington		(4,232,575 54)	(4,232,575 54)		Huntington	4 00%	11/30/10
Orwell	N/P Chase 5/06 06 Colorado	Meter Reading truck	(4,480 73)	(4,480 73)		Chase	6 80%	04/01/11
Orwell	N/P Chase 5/06 06 Colorado	Meter Reading truck	(4,478 07)	(4,478 07)		Chase	6 80%	04/01/11
Orwell	N/P Komatsu 2007 Hydric Excav		(3,922 13)	(3,922 13)		Komatsu	0 00%	06/10/10
Orwell	N/P Lake National 07 Ram(Mark)	Mark	(12,888 45)	(4,873 86)	(8,014 59)	Lake National	7.00%	06/15/12
Orwell	N/P Lake National 08 Ram (Ken)	Ken	(15,095 89)	(5,521 05)	(9,574 84)	Lake National	7 00%	10/15/12
Orwell	N/P GMAC 06 GMC C4500 Dump Trk		(19,001 90)	(12,001 20)	(7,000 70)	GMAC	0 00%	11/09/11
Orwell	N/P 1st Nat'l Sierra 08 (Buddy)	Buddy	(25,474 52)	(7,084 88)	(18,389 64)	First National Bank	6 50%	07/01/13
Orwell	N/P GMC Sierra K25 (Domonkos)	Domonkos	(25,423 22)	(6,623 25)	(18,799 97)	First National Bank	6 75%	11/01/13
Orwell	N/P GMC Yukon (Darryl)	Darryl	(31,253 40)	(10,418 80)	(20,834 60)	GMAC	0 00%	03/21/13
			(5,873,763.65)	(5,791,149.31)	(82,614.34)			
Clarion	N/P Chase Silverado 5/06	Jerry Macurak	(5,325.05)	(4,522 65)	(802.40)	Chase Auto Finance	6 25%	05/01/11
Brainerd	N/P Rick Osborne		(49,360.65)	(49,360 65)		Rick Osborne	Prime	On Demand
GPUD	Loan Payable - Citizens Bank		(797,796.12)	(59,838.72)	(737,957 40)	Citizens	5.00%	07/01/13
GPNG	Loan Payable - Citizens Bank		(2,364,867.05)	(177,376 68)	(2,187,490 37)	Citizens	5 00%	07/01/13
Lightning	Note Payable - RMO		(1,654,984.53)	(1,654,984.53)	-	Rick Osborne	6 00%	01/03/14
NEO	N/P Term Vehicle Loans	Steve Nedrow, Roger Woods, Brian McConahan	(14,940 44)	(12,738 81)	(2,201 63)			
NEO	N/P Marlin		(1,521 70)	(1,521 70)		Marlin Leasing	15 07%	10/01/10
NEO	N/P 08 GMC Canyon #106	Evelyn Woods	(5,370.29)	(5,370 29)		Lake National Bank	6 75%	02/01/11
NEO	N/P 08 Silverado #104	Marty Whelan	(8,353.12)	(8,353 12)		Lake National Bank	7 00%	11/01/10
NEO	N/P 08 GMC Canyon #105	Mark Wetzel	(5,065 52)	(5,065 52)	-	Lake National Bank	7 00%	11/01/10
NEO	N/P 08 GMC Canyon #109	Jody Wagman	(6,857 46)	(6,314 50)	(542 96)	Lake National Bank	6 75%	04/01/11
NEO	N/P 08 GMC Canyon #110	Shamus Mulligan	(8,190 57)	(7,542 44)	(648.13)	Lake National Bank	6 75%	04/01/11
NEO	N/P 08 GMC Canyon #113	Jan Pettibone	(7,748 41)	(6,607 85)	(1,140 56)	Lake National Bank	6 75%	05/01/11
NEO	N/P 06 Dodge Ram #115	Steve Painter	(11,023.81)	(5,364 43)	(5,659 38)	Lake National Bank	7 00%	03/01/12
NEO	N/P 08 GMC Sierra #114	Jason Baker	(20,864 97)	(5,310 78)	(15,554 19)	First National Bank	7 25%	10/01/13
* NEO	N/P 08 Cadillac Escalade #108	Rick Osborne Jr	(39,600 00)	(13,200 00)	(26,400 00)	GMAC	0 00%	03/01/13
NEO	N/P 08 GMC Yukon Denali #107	Tom Smith	(33,150.96)	(11,050 32)	(22,100 64)	GMAC	0 00%	03/01/13
NEO	N/P 08 International #111	Sam Moore	(74,384 57)	(22,442 92)	(51,941 65)	Navistar Financial	6 80%	04/01/12
NEO	N/P 08 GMC K25 Full Size #112	Bob Walker	(11,459 52)	(9,772 67)	(1,686 85)	Lake National Bank	6 75%	05/01/11
NEO	N/P Citizens Bank		(6,956,013 31)	(521,748 12)	(6,434,265 19)	Citizens	5 00%	07/01/13
NEO	N/P 09 Mercury Mariner #117	Tim Roshetko	(17,213 54)	(6,885 48)	(10,328 06)	Ford Credit	0 00%	09/01/12
NEO	LOC Citizens Bank		(2,100,000 00)	(2,100,000 00)	-	Citizens	30 day LIBOR(Eurodollar) plus 400 basis points floor of 5%	11/29/10
			(9,321,758 19)	(2,749,288 95)	(6,572,469 24)			
		Total Ohio Notes Payable and Debt	(20,067,855.24)	(10,486,521.49)	(9,581,333.75)			

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Exhibit 8

CONFIDENTIAL

Fixed Asset - Book Value

Northeast Ohio Natural Gas Corp
03/01/10 03/31/10

FA No.	Acq. Date	Dep. Start	Dep. Years	Acquisition Cost 02/28/10	Addition In Period	Disposal In Period	Acquisition Cost 03/31/10	Depreciation 02/28/10	Depreciation In Period	Disposal In Period	Write Down In Period	Depreciation 03/31/10	Book Value 02/28/10	Book Value 03/31/10	Salvage Value at 02/28/10	Accretion at 02/28/10	Accretion in Period	Net Salvage Value at 03/31/10
003430	12/31/06	06/30/90	5 00	457.50	0 00	0.00	457.50	-457 50	0 00	0 00	0 00	-457.50	0.00	0 00	0 00	0 00	0 00	0 00
003440	12/31/06	06/30/91	5 00	457 50	0 00	0.00	457.50	-457.50	0 00	0 00	0 00	-457 50	0.00	0.00	0 00	0 00	0 00	0 00
003450	12/31/06	06/30/91	5 00	26,771.00	0.00	0.00	26,771 00	-26,771.00	0 00	0 00	0.00	-26,771 00	0.00	0.00	0 00	0.00	0 00	0 00
003460	12/31/06	06/30/93	5 00	1,550.00	0 00	0.00	1,550 00	-1,550.00	0.00	0 00	0.00	-1,550.00	0.00	0.00	0 00	0.00	0.00	0 00
003470	12/31/06	06/30/93	5 00	500.00	0 00	0 00	500.00	-500.00	0 00	0 00	0.00	-500 00	0 00	0 00	0 00	0.00	0.00	0 00
003480	12/31/06	06/30/93	5 00	500.00	0 00	0.00	500.00	-500.00	0.00	0 00	0 00	-500.00	0.00	0.00	0.00	0.00	0.00	0 00
003490	12/31/06	06/30/93	5 00	500.00	0 00	0.00	500.00	-500.00	0.00	0.00	0.00	-500.00	0 00	0.00	0 00	0.00	0.00	0 00
003500	12/31/06	06/30/93	5 00	500.00	0.00	0.00	500.00	-500.00	0.00	0.00	0 00	-500.00	0.00	0.00	0.00	0.00	0.00	0 00
003530	05/31/07	06/01/07	5 00	18,612.50	0.00	0.00	18,612.50	-10,236.93	-310.21	0.00	0 00	-10,547 14	8,375.57	8,065 36	0.00	0.00	0.00	0 00
005110	02/21/08	03/01/08	5.00	489.80	0 00	0.00	489.80	-196.08	-8.17	0 00	0 00	-204 25	293 72	285 55	0.00	0.00	0 00	0 00
005120	02/01/08	02/01/08	5 00	18,845.50	0 00	0 00	18,845 50	-7,852.50	-314 10	0.00	0 00	-8,166.60	10,993.00	10 678.90	0 00	0 00	0 00	0 00
005320	04/01/08	04/01/08	5 00	58,709 80	0 00	0 00	58,709 80	-22,505 50	-978 50	0 00	0 00	-23,484 00	36,204 30	35 225 80	0 00	0 00	0 00	0 00
005330	05/01/08	05/01/08	5 00	19 991 00	0 00	0 00	19,991 00	-7 330 16	-333 19	0 00	0 00	-7,663 37	12,660 82	12 327 63	0 00	0 00	0 00	0 00
005340	04/01/08	04/01/08	5 00	$\boxed{66\ 000\ 00}$	0 00	0 00	66,000 00	-25,300 00	-1,100.00	0 00	0 00	-26,400 00	40,700 00	39 600 00	0 00	0.00	0 00	0 00
005350	05/01/08	05/01/08	5 00	23 846 22	0 00	0 00	23,846 22	-8,743 68	-397 44	0 00	0 00	-9,141 12	15,102 54	14 705 10	0 00	0 00	0.00	0 00
005360	05/01/08	05/01/08	5 00	113,370 00	0 00	0 00	113,370 00	-41,569 00	-1,889 50	0 00	0 00	-43,458 50	71,801 00	69,911 50	0 00	0.00	0 00	0 00

FA No # 5340 & 5340-001 - Rick Jr - paid 66K with Note
#5560
- Rick Sr - paid with cash

Exhibit 8a

CONFIDENTIAL

Northeast Ohio Natural Gas Corp
03/01/10 .03/31/10

FA No.	Acq. Date	Dep. Start	Dep. Years	Acquisition Cost 02/28/10	Addition in Period	Disposal in Period	Acquisition Cost 03/31/10	Depreciation 02/28/10	Depreciation In Period	Disposal In Period	Write Down In Period	Depreciation 03/31/10	Book Value 02/28/10	Book Value 03/31/10	Salvage Value at 02/28/10	Accretion at 02/28/10	Accretion In Period	Net Salvage Value at 03/31/10
005370	05/01/08	05/01/08	5 00	31,449.50	0.00	0.00	31,449 50	-11,531.52	-524 16	0 00	0 00	-12,055 68	19,917 98	19,393 62	0 00	0 00	0.00	0 00
005390	06/01/08	06/01/08	5 00	21,099.16	0 00	0.00	21,099 16	-7,384.86	-351.66	0.00	0 00	-7,736.52	13,714 30	13,362.64	0 00	0.00	0.00	0 00
005470	10/01/08	10/01/08	5 00	31,003.88	0.00	0 00	31,003.88	-8,784.58	-516.74	0.00	0 00	-9,301 32	22,219.30	21,702.56	0 00	0 00	0.00	0 00
005560	01/27/09	02/01/09	5 00	55,134.50	0 00	0.00	55,134 50	-11,945.83	-918.91	0.00	0 00	-12,864.74	43,188 67	42,269.76	0 00	0.00	0.00	0 00
005670	07/27/09	08/01/09	5 00	19,102.32	0.00	0 00	19,102 32	-2,228.59	-318 37	0 00	0 00	-2,546 96	16,873 73	16,555.36	0.00	0.00	0.00	0 00
005700	08/18/09	09/01/09	5 00	20,656 28	0.00	0 00	20,656 28	-2,065 62	-344.27	0 00	0.00	-2,409.89	18,590.66	18,246 39	0 00	0 00	0.00	0 00
005710	07/31/09	08/01/09	5.00	3,687.14	0.00	0.00	3,687.14	-430 15	-61.45	0.00	0.00	-491 60	3,256.99	3,195.54	0 00	0.00	0.00	0 00
003530-001	12/31/08	03/01/08	5.00	727.00	0.00	0.00	727 00	-290 88	-12 12	0.00	0.00	-303 00	436 12	424 00	0 00	0.00	0 00	0 00
005320-001	12/31/08	05/01/08	5.00	-3,099 39	0 00	0.00	-3,099 39	1,136 52	51.66	0.00	0 00	1,188.18	-1,962.87	-1,911.21	0 00	0.00	0.00	0 00
005330-001	12/31/08	06/01/08	5.00	-500.00	0 00	0.00	-500 00	175.14	8.34	0 00	0 00	183.48	-324 86	-316 52	0 00	0 00	0.00	0 00
005340-001	~~12/31/08~~	05/01/08	5.00	13 945 52	0 00	0.00	13,945 52	-5,113 46	-232 43	0 00	0 00	-5,345.89	8,832.06	8,599 63	0 00	0 00	0 00	0 00
005350-001	12/31/08	06/01/08	5 00	-500 00	0 00	0.00	-500 00	175.14	8 34	0 00	0 00	183.48	-324 86	-316 52	0 00	0 00	0 00	0 00
Group Total: VEHICLES				1,026,923.30	0.00	0.00	1,026,923.30	-625,648.94	-12,501.63	0.00	0.00	-638,150.57	401,274.36	388,772.73	0.00	0.00	0.00	0.00
Report Totals				25,180,947.43	84,488.36	0.00	25,265,435.79	-9,230,190.46	-81,925.37	0.00	0.00	-9,312,115.83	15,950,756.97	15,953,319.96	0.00	0.00	0.00	0.00

JR Properties

Exhibit 8a cont.

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Exhibit 4b

Service Address: General Delivery
Mineral City , OH 44656-9999

[redacted]

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas.com
Billing Inquiries: 1-800-237-2099
1-740-862-3300
In Case of Emergency Call: 1-800-451-9465

Atwood Lake Boats Inc. MW
9298 Atwood Lake Rd. NE
Mineral City, OH 44656-0000

Previous Balance [redacted]
Payments and Other Credits

Current Charges
[redacted]
Gross Receipts Tax
Excise Tax
Other Charges
Total Current Charges
Total Account Balance [redacted]

Bill Date: March 11, 2010

Total Budget Due By March 25, 2010 [redacted]

Total Budget Due After April 1, 2010 [redacted]

13 Month Consumption History (Pl

400
360
320
280
240
200
160
120
80
40
0

[redacted]

[redacted]

Account # [redacted]
Meter #:
Rate
Service From.
Service To.
Number of Days.
Meter Read Prior:
Meter Read Current:
MCF Usage:
Multiplier:
Type of Reading:

Messages:

Notice Payments by Check may be converted to ACH

Pay online! Go to www.neogas.com today!

Atwood Lake Boats Inc. MW
9298 Atwood Lake Rd. NE
Mineral City, OH 44656-0000

Total Budget Due By March 25, 2010 [redacted]
Total Budget Due After April 1, 2010

March 11, 2010

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

901555

0090155580000202100000020 5132 3

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Service Address. General Delivery
Mineral City , OH 44656-9999

[redacted]

2/

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas.com

Billing Inquiries: 1-800-237-2099
1-740-862-3300

In Case of Emergency Call: 1-800-451-9465

Atwood Lake Boats Inc. MW
9298 Atwood Lake Rd. NE
Mineral City, OH 44656-0000

Previous Balance [redacted]
Payments and Other Credits

Current Charges
[redacted]
Gross Receipts Tax
Excise Tax
Other Charges
Total Current Charges
Total Account Balance

Bill Date: April 12, 2010

Total Due By April 26, 2010 [redacted]

Total Due After May 3, 2010

13 Month Consumption History (P)

[redacted]

Account # [redacted]
Meter #:
Rate
Service From.
Service To.
Number of Days:
Meter Read Prior:
Meter Read Current
MCF Usage.
Multiplier:
Type of Reading·

Messages:

Notice Payments E, Check may be converted to ACH

Pay online! Go to www neogas com today!

Atwood Lake Boats Inc. MW
9298 Atwood Lake Rd. NE
Mineral City, OH 44656-0000

[redacted]

April 12, 2010

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

901555

0090155580000000000000000000 1

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Real NEO - Microsoft Dynamics NAV - [901555 Atwood Lake Boats Inc. MW - Comment Sheet]

File Edit View Tools Window Help

Date	Entered Time	Issued Reminder On This Date	Last Issued Reminder Date	Important	Comment	Route No.	User ID
06/02/06					Removed customer from budget in order to settle large balance due LSR	6	MALLORY
06/02/06					Upon reviewing acct full balance due has been paid each month LSR	6	MALLORY
05/17/07					Customer called with questions about high usage last month and low usage	8	BETSY
05/17/07					this month, did not realize this was a chart customer, told him there was a	8	BETSY
05/17/07					chance that the meter reader misread his meter last month and this month's bill	8	BETSY
05/17/07					is meter catch up. Called him back and told him I was wrong, we do not read this	8	BETSY
05/17/07					meter it is a chart and we pay another company to do so, readings were probably	8	BETSY
05/17/07					correct. bt	8	BETSY
05/01/08				✓	**Bill was invoiced with wrong ending read date therefore GCR was wrong.**	6	MALLORY
05/01/08				✓	**Credited back invoice and rebilled. If customer calls you may direct them to me**	6	MALLORY
	10:16:48 ..				Removed from budget due to credit	8	STEPHANIE

Comments Help

Date: anita 05/18/10 FILTER

Real NEO - Micr...

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41

Service Address. 2124 CR 168
Dundee , OH 44624-0000

[redacted]

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas com
Billing Inquiries: 1-800-237-2099
1-740-862-3300
In Case of Emergency Call: 1-800-451-9465

Neuenschwander Rick
2124 CR 168
Broiler
Dundee. OH 44624-0000

13 Month Consumption History (P)

[redacted]

Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb

[redacted]

[redacted]

Previous Balance	$	[redacted]
Payments and Other Credits	$	
Current Charges		
[redacted]	$	
	$	
	$	
Gross Receipts Tax	$	
Excise Tax	$	
Other Charges	$	
Total Current Charges	$	
Total Account Balance	$	

Bill Date: February 19, 2010

Total Budget Due By March 5. 2010	$	[redacted]
Total Budget Due After March 12. 2010	$	

Account #.
Meter #:
Rate
Service From.
Service To:
Number of Days·
Meter Read Prior:
Meter Read Current
MCF Usage:
Multiplier:
Type of Reading

[redacted]

Messages:

Notice Payments by Check may be converted to ACH

Pay online! Go to www neogas com today!

Neuenschwander Rick
2124 CR 168
Broiler
Dundee. OH 44624-0000

Total Budget Due By March 5. 2010	$	[redacted]
Total Budget Due After March 12. 2010	$	

February 19. 2010

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

890351

0089035190000108500000110128 3

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51

Service Address: 2124 CR 168
Dundee , OH 44624-0000

[redacted]

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

Visit our home page at www.neogas.com
Billing Inquiries: 1-800-237-2099
1-740-862-3300
In Case of Emergency Call: 1-800-451-9465

Neuenschwander Rick
2124 CR 168
Broiler
Dundee, OH 44624-0000

13 Month Consumption History (P)

[redacted]

Ma Ap May Jun J Aug Sep Oct Nov Dec Jan Feb Mar

[redacted]

[redacted]

Previous Balance	$	[redacted]
Payments and Other Credits	$	
Current Charges		
[redacted]	$	
	$	
	$	
Gross Receipts Tax	$	
Excise Tax	$	
Other Charges	$	
Total Current Charges	$	
Total Account Balance	$	
Bill Date:	March 23, 2010	
Total Due By April 6, 2010	$	
Total Due After April 13, 2010	$	

Account #:	[redacted]
Meter #:	
Rate	
Service From:	
Service To:	
Number of Days:	
Meter Read Prior	
Meter Read Current:	
MCF Usage:	
Multiplier:	
Type of Reading	

Messages:

Notice: Payments by Check may be converted to ACH

Pay online: Go to www.neogas.com today!

Neuenschwander Rick
2124 CR 168
Broiler
Dundee, OH 44624-0000

Total Due By April 6, 2010	$	[redacted]
Total Due After April 13, 2010	$	

March 23, 2010

Northeast Ohio Natural Gas Corp.
P.O. Box 94824
Cleveland, OH 44101-4824

890351

0089035190000000000000000000 0

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Real NEO - Microsoft Dynamics NAV - [890351 Neuenschwander Rick - Comment Sheet]

File Edit View Tools Window Help

Date	Entered Time	Issued Reminder On This Date	Last Issued Reminder Date	Important	Comment	Route No.	User ID
08/04/99					HSLINE	21B	
08/04/99					Service Order# 1519 type NC created by JUDY at 14:50	21B	
10/21/99					Delinquent Amount Paid on 10/21/99 DELQ. Bal was 40.00	21B	
02/14/00					Delinquent Amount Paid on 02/14/2000 DELQ Bal was: 400.00	21B	
03/06/00					Paid 550.00 / Applied 550.00 to DELQ Bal of 620.41	21B	
04/05/00					Paid 553.84 / Applied 553.84 to DELQ Bal of 1112.14	21B	
05/03/00					Paid 574.65 / Applied 574.65 to DELQ Bal of 1118.07	21B	
06/08/00					Paid 587.94 / Applied 587.94 to DELQ Bal of 1087.94	21B	
06/26/00					Delinquent Amount Paid on 06/26/2000 DELQ Bal was: 500.00	21B	
10/04/00					Delinquent Amount Paid on 10/04/2000 DELQ Bal was: 57.05	21B	
01/23/01					Service Order# 4721 type MR created by JUDY at 10:18	21B	
02/05/01					Delinquent Amount Paid on 02/05/2001 DELQ Bal was 55.00	21B	
03/21/03					Budget revised. LSR	21B	
11/25/03					Delinquent Amount Paid on 11/25/2003 DELQ Bal was 755.00	21B	
11/22/04					Delinquent Amount Paid on 11/22/2004 DELQ Bal was 683.00	21B	
09/02/05					Crystal called & would like to pay $900 as a budget amt instead of $800. mp	21B	MALLORY
02/03/06					Increased budget to $1471.00 MS	21B	MALLORY
02/03/09	11:25:03...				Increased budget from $935 to $1300 SM	21B	SARAH
02/25/09	4:30:39 PM				Budget reviewed and left at $1300.00 MS	21B	MALLORY
07/22/09	9:39:45 ...			✓	BRDIH IP	21B	MALLORY
08/24/09	9:40:27 .				Cust showing 0 usage this month. Watch. MS	21B	MALLORY
★→ 03/22/10	10:42:49 .				Removed cust from the budget due to large credit on the acct. SM	21B	SARAH

Comments Help

Date: 03/22/10 smite 03/16/10 FILTER INS

Start Real NEO - Microsoft ...

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G/

3/

ONG Marketing Inc.
8500 Station Street, Suite 100
Mentor, Ohio 44060
(440) 205-4600

Northeast Ohio Natural Gas
8500 Station Street
Suite 100
Mentor, OH 44060

Invoice

Invoice # 071709-03
Date: July 17, 2009
Due: August 1, 2009

		MCF				
May gas purchase		69,895.2	4.04		$	282,376.61
					$	-
Total		69,895.2	4.0400			
					$	282,376.61

OK
8P

#232000002

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41

ONG Marketing Inc.
8500 Station Street, Suite 100
Mentor, Ohio 44060
(440) 205-4600

Northeast Ohio Natural Gas
8500 Station Street
Suite 100
Mentor, OH 44060

Invoice

Invoice # 071709-04
Date: July 17, 2009
Due: August 1, 2009

		MCF			
June gas purchase		58,100.1	√ 4.10		$ 238,210.41
					$ -
Total		58,100.1	4.1000		
					$ 238,210.41

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	May	June	
	Price calculations		
Constellation	3.8385	3.878	
BTU	1.0303	1.0327	69895.18
MCF	3.954807	4.004811	
mark up	0.1	0.1	
	4.054807	4.104811	
rounded up	4.06	4.11	

quantities

72013	60000	
1.0303	1.0327	
69895.18	58100.13	

Report backup

922299 IMCO Newport Rd 6/03
43,136 5/1/09-5/31/09

922298 Barmet Newport Rd 6/3
21,724 5/1/09-5/31/09

64,860

6/

ONG Marketing Inc.
8500 Station Street, Suite 100
Mentor, Ohio 44060
(440) 205-4600

Northeast Ohio Natural Gas
8500 Station Street
Suite 100
Mentor, OH 44060

Invoice

Invoice # 071709-02
Date: July 17, 2009
Due: August 1, 2009

Beginning gas purchase		198.4	4.19	$	831.30
mid-month order				$	-
Purchase of other's gas				$	-
Imbalance gas				$	-
Total MCF		198.4			
Bowerstown portion of				$	42.14
pipeline charges					
Total		198.4			
				$	873.44

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June 2009 TGP/NEO breakout

	DTH	DTH	DTH		
	Total	Bowerston Shale	NEONG		$/DTH
Volume Delivered	6,337	6070	267		
Volume Nominated	5,800	5500	300		
Diff	537	570	-33		
%		106.15%	-5.79%		
Bowerston nom	0	0	0	$	4.452
Bowerston sell back	0	0	0	$	-
Bowerston midmonth	0	0	0	$	-
NEO month nom	205	0	0	$	3.878
Imbalance Volume	537	568	-31	$	3.96
		568			

NEO Commodity Bill

	DTH	DTH	MCF				
Volume Type	Volume	w/shrink	w/shrink	$/MCF w $.10 or $0.50 charge			
NEO's gas	205	205.00	198.51	$	4.19	$	832.15
imbalance	0	0.00	0.00			$	-
	205	207.05	198.51			$	832.15

Total Meter	6135	MCF	per TGP bill
Billed Bowerston	5936.6	MCF	
Remaining = NEO	198.4	MCF	

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1.0327

Date	Read	MCF	Dth	Nom	Variance	Billable variance	Rate	Potential Bill	Actual Bill	Bowerstown portion	NEO portion
5/31/2009	80929										
6/1/2009	81146	217	224	0	224	224	0.3541	79.3184	76.8397	76.8397	0
6/2/2009	81362	216	223	190	33	33	0.3541	11.6853	9.2066	9.2066	0
6/3/2009	81573	211	218	190	28	28	0.3541	9.9148	14.164	9.9148	4.2492
6/4/2009	81784	211	218	190	28	28	0 3541	9.9148	10.2689	9.9148	0.3541
6/5/2009	81994	210	217	190	27	27	0.3541	9.5607	10.2689	9.5607	0.7082
6/6/2009	82201	207	214	190	24	24	0.3541	8.4984	11.3312	8.4984	2.8328
6/7/2009	82410	209	216	190	26	26	0.3541	9.2066	6.7279	6.7279	0
6/8/2009	82618	208	215	190	25	25	0.3541	8.8525	2.1246	2.1246	0
6/9/2009	82810	192	198	190	8	8	0.3541	2.8328	0	0	0
6/10/2009	82993	183	189	190	-1	0	0.3541	0	0	0	0
6/11/2009	83181	188	194	190	4	4	0.3541	1.4164	2.1246	1.4164	0.7082
6/12/2009	83371	190	196	190	6	6	0.3541	2.1246	3.541	2.1246	1.4164
6/13/2009	83559	188	194	190	4	4	0.3541	1.4164	3.1869	1.4164	1.7705
6/14/2009	83749	190	196	190	6	6	0.3541	2.1246	4.2492	2.1246	2.1246
6/15/2009	83942	193	199	190	9	9	0.3541	3.1869	8.4984	3.1869	5.3115
6/16/2009	84143	201	208	190	18	18	0.3541	6.3738	7.4361	6.3738	1.0623
6/17/2009	84352	209	216	190	26	26	0.3541	9.2066	0	0	0
6/18/2009	84512	160	165	190	-25	0	0.3541	0	1.0623	0	1 0623
6/19/2009	84709	197	203	190	13	13	0.3541	4.6033	0	0	0
6/20/2009	84885	176	182	190	-8	0	0.3541	0	1.4164	0	1.4164
6/21/2009	85078	193	199	190	9	9	0.3541	3.1869	4.9574	3.1869	1.7705
6/22/2009	85274	196	202	190	12	12	0.3541	4.2492	3.1869	3.1869	0
6/23/2009	85469	195	201	190	11	11	0.3541	3.8951	0.7082	0.7082	0
6/24/2009	85657	188	194	190	4	4	0.3541	1.4164	3.541	1.4164	2.1246
6/25/2009	85850	193	199	190	9	9	0.3541	3.1869	1.0623	1.0623	0
6/26/2009	86036	186	192	190	2	2	0.3541	0.7082	0	0	0
6/27/2009	86222	186	192	190	2	2	0.3541	0 7082	7 4361	0.7082	6 7279
6/28/2009	86417	195	201	190	11	11	0.3541	3.8951	6.0197	3.8951	2.1246
6/29/2009	86618	201	208	190	18	18	0.3541	6.3738	3.541	3.541	0
6/30/2009	86809	191	197	190	7	7	0.3541	2.4787	8 8525	2.4787	6.3738
									211 7518	169 6139	42.1379
		5880	6070	5510	560	594	0.3541	210.3354			

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	Bowerston NEO		Total		Burned	Variance	Billable
6/1/2009	0	10	10		227	217	217
6/2/2009	190	10	200		226	26	26
6/3/2009	190	10	200		240	40	40
6/4/2009	190	10	200		229	29	29
6/5/2009	190	10	200		229	29	29
6/6/2009	190	10	200		232	32	32
6/7/2009	190	10	200		219	19	19
6/8/2009	190	10	200		206	6	6
6/9/2009	190	10	200		195	-5	0
6/10/2009	190	10	200		199	-1	0
6/11/2009	190	10	200		206	6	6
6/12/2009	190	10	200		210	10	10
6/13/2009	190	10	200		209	9	9
6/14/2009	190	10	200		212	12	12
6/15/2009	190	10	200		224	24	24
6/16/2009	190	10	200		221	21	21
6/17/2009	190	10	200		161	-39	0
6/18/2009	190	10	200		203	3	3
6/19/2009	190	10	200		184	-16	0
6/20/2009	190	10	200		204	4	4
6/21/2009	190	10	200		214	14	14
6/22/2009	190	10	200		209	9	9
6/23/2009	190	10	200		202	2	2
6/24/2009	190	10	200		210	10	10
6/25/2009	190	10	200		203	3	3
6/26/2009	190	10	200		200	0	0
6/27/2009	190	10	200		221	21	21
6/28/2009	190	10	200		217	17	17
6/29/2009	190	10	200		210	10	10
6/30/2009	190	0	190		215	25	25
Total	5510	290	5800	0	6337	537	598

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Exhibit 1

(P)

EXHIBIT "A"

Lightning Pipeline Company Inc.
Note payable to RMO

December 31, 2006

	Activity	Annual Balance
2002 - cash paid by RMO to Petersen & Ibold for stock purchase	1,850,000.00	
2002 - LPC Inc. common stock purchase (250 shs. @ $5)	(1,250.00)	
2002 - stock acquisition legal fees paid by RMO	9,243.77	1,857,993.77
2003 - 6/13/03 Petersen & Ibold payment paid by RMO	600,538.41	
2003 - tax prep fee paid by RMO	2,400.00	2,460,932.18
2004 - 6/11/04 Petersen & Ibold payment paid by RMO	590,000.00	3,050,932.18
2005 - 6/13/05 Petersen & Ibold payment paid by RMO	560,000.00	3,610,932.18
2006 - 6/13/06 Petersen & Ibold payment paid by RMO	530,000.00	
2006 - D&B bill paid for by RMO - posted to RMO g/l 692	1,000.00 — TB	4,141,932.18

TB

RGD 8/28/2007 12:17 PM

M:\61509AE Light Pipe\2006\2006 Lightning Pipeline workpapers.XLS

Exhibit 1a

Lightning Pipeline Company Inc.
General Journal
For the Period From Jan 1, 2002 to Dec 31, 2002
Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and in Detail Format.

Date	Account	Account Description	Trans Description	Debit Amt	Credit Amt
6/11/02	19000	Investment in Orwell Nat. Gas	record purchase of 2100 shares of Orwell Natural Gas Company on 6/11/02	3,850,000.00	
	27000	Note payable - RMO	record purchase of 2100 shares of Orwell Natural Gas Company on 6/11/02		1,850,000.00
	27100	Note - Former shareholders	record purchase of 2100 shares of Orwell Natural Gas Company on 6/11/02		2,000,000 00
	27000	Note payable - RMO	record common stock of Lightning Pipeline Company Inc. issued to RMO (250 shares @ $5/share)	1,250.00	
	35000	Common Stock	record common stock of Lightning Pipeline Company Inc. issued to RMO (250 shs @ $5/share)		1,250 00
12/31/02	19100	Organization Costs	to capitalize 1/2 of the D&B invoice for the purchase of stock and the organization of the Company	850.00	
	19000	Investment in Orwell Nat. Gas	to capitalize 1/2 of the D&B invoice for the purchase of stock and the organization of the Company	8,393.77	
	27000	Note payable - RMO	to capitalize 1/2 of the D&B invoice for the purchase of stock and the organization of the Company		9,243.77
	23000	Accrued interest	to accrue interest payable to the former shareholders of Orwell Nat Gas on the $2,000,000 loan balance at 6% per the agreement from 6/11/02- 12/31/02 (203 days)		66,740.00
	67500	Investment interest expense	to accrue interest payable to the former shareholders of Orwell Nat Gas on the $2,000,000 loan balance at 6% per the agreement from 6/11/02- 12/31/02 (203 days)	66,740.00	
	60500	Amortization Expense	to record amortization of org costs over 60 months ($850 / 60 mos * 7)	99.00	
	19150	Accum. Amortiz. - Org. Costs	to record amortization of org costs over 60 months ($850 / 60 mos * 7)		99.00
				3,927,332.77	3,927,332.77

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Exhibit 1b

Lightning Pipeline Company Inc
Balance Sheet
December 31, 2002

ASSETS

Current Assets			
Total Current Assets		0.00	
Property and Equipment			
Total Property and Equipment		0.00	
Other Assets			
Investment in Orwell Nat Gas	$	3,858,393.77	(1)
Organization Costs		850.00	(2)
Accum Amortiz - Org Costs	1/5	<99.00>	
Total Other Assets		3,859,144.77	
Total Assets	$	3,859,144.77	

LIABILITIES AND CAPITAL

Current Liabilities			
Accrued interest	1/5 $	66,740.00	(3)
Total Current Liabilities		66,740.00	
Long-Term Liabilities			
Note payable - RMO		1,857,993.77	(4)
Note - Former shareholders		2,000,000.00	(5)
Total Long-Term Liabilities		3,857,993.77	
Total Liabilities		3,924,733.77	
Capital			
Common Stock		1,250.00	(6)
Net Income	1/5	<66,839.00>	
Total Capital		<65,589.00>	
Total Liabilities & Capital	$	3,859,144.77	

Lightning Pipeline Company Inc
Income Statement
For the Year Ending December 31, 2002

Exhibit 1c

Revenues		
Total Revenues		0.00
Expenses		
Amortization Expense	$	99.00 (2)
Investment interest expense		66,740.00 (3)
Total Expenses		<66,839.00>
Net Income	$	<66,839.00>

For Management Purposes Only

Lightning Pipeline Company, Inc.
Consolidating Schedules - Book Basis
December 31, 2004

Exhibit 1d

	Orwell Natural Gas Per 12/31/04 Client T/B	Orwell Natural Gas Tax Return Reclass	Orwell Natural Gas M-1 Adjustments	LPC Inc	Reclass	Eliminations	Consolidated
UTILITY REVENUE							
Gas Sales	4,236,541			0		0	4,236,541
Cost of Gas	2,825,882			0	0	0	2,825,882
GROSS PROFIT FROM GAS SALES	1,410,659			0	0	0	1,410,659
OTHER OPERATING REVENUE	464,006			0	0	0	464,006
TOTAL OPERATING REVENUE	1,874,665			0	0	0	1,874,665
OPERATING EXPENSES							
Field Labor	292,903			0	0	0	292,903
Operating Supplies	58,982			0	0	0	58,982
Depreciation	219,223		265,671	0	0	0	484,894
State & Local Taxes	118,494	(118,494)		0	0	0	0
Use Tax		19,272		0	0	0	19,272
Property Tax		79,982		0	0	0	79,982
Sales & Excise Tax		19,094		0	0	0	19,094
Local Income Tax		150		0	0	0	150
Salaries	320,067			0	0	0	320,067
Gross Receipts Tax	222,156			0	0	0	222,156
Hospitalization	40,487			0	0	0	40,487
Retirement Plan	5,652			0	0	0	5,652
Education	6,081			0	0	0	6,081
Professional Fees	129,982			0	0	0	129,982
Management Fee	24,000			0	0	0	24,000
Vehicle Expense	89,994			0	0	0	89,994
Payroll Taxes	52,740			0	0	0	52,740
Insurance	40,824			0	0	0	40,824
Amortization	2,770		104	170	0	0	3,044
Rent Expense	64,556			0	0	0	64,556
Office Expense	41,884			0	0	0	41,884
Telephone	29,493			0	0	0	29,493
Repairs & Maintenance	89,927			0	0	0	89,927
Utilities	24,884			0	0	0	24,884
Dues & Subscriptions	10,076			0	0	0	10,076
Advertising	6,347			0	0	0	6,347
Miscellaneous	19,394			0	0	0	19,394
Bad Debt	22,518			0	0	0	22,518
Meals & Entertainment	20,721		(10,360)	0	0	0	10,361
Contributions	127			0	0	0	127
Licenses & Permits	5,378			0	0	0	5,378
Bank Charges	14,116			0	0	0	14,116
Consulting Fee	9,741			0	0	0	9,741
Meter Reading	19,514			0	0	0	19,514
TOTAL OPERATING EXPENSES	2,003,041			170	0	0	2,258,628
INCOME FROM OPERATIONS	(128,376)			(170)	0	0	(383,963)
OTHER INCOME (EXPENSE)							
Interest Expense - Operating	(112,380)	19,220		0	0	0	(93,160)
Interest Expense - Investment	0			(73,397)	0	0	(73,397)
Deferred Compensation	0	(15,220)	(30,780)	0	0	0	(50,000)
Interest Earned	9,670			0	0	0	9,670
Gain on Sale of Asset *	0		0	0	0	0	0
TOTAL OTHER INCOME (EXPENSE)	(102,710)			(73,397)	0	0	(206,887)
NET INCOME (LOSS)	(231,086)	0	274,637	(73,567)	0	0	(590,850)

* Didn't show the $12x tax loss on disposal on tax return - the trucks were transferred to NEO or traded in. HRK erred on the accounting and tax treatment

Lightning Pipeline Company, Inc
Consolidating Schedules - Book Basis
December 31, 2004

Balance Sheet

	Per 12/31/04 F/S Orwell Nat Gas	LPC, Inc.	Reclass	Eliminations	Consolidated
Cash	46,981	0	0	0	46,981
Accounts Receivable	661,007	0	0	0	661,007
Less: Allowance for Bad Debt	(25,000)	0	0	0	(25,000)
Inventories	393,665	0	0	0	393,665
Prepaid Expenses	0	0	0	0	0
Other receivable	1,456,131	0	(1,456,131)	0	0
Investment - Orwell Nat Gas	0	3,857,394	0	(467,667)	3,390,727
Depreciable Assets	6,162,334	0	0	0	6,162,334
Construction in Process	366,561				366,561
Accum Depr.	(2,641,306)	0	0	0	(2,641,306)
Intangible assets - cost	69,166	850	0	0	70,016
Less accum amortization	(46,774)	(439)	0	0	(47,213)
Notes receivable - ONG	100,501	0	(100,501)	0	0
Deposit	1,000	0	0	0	1,000
	6,742,266	3,858,805	(1,556,632)	(467,667)	8,576,772
Accounts payable	1,746,251	0	0	0	1,746,251
Over recovered gas cost	44,059	0	0	0	44,059
Accounts payable - UNC	200,599	0	(100,501)	0	100,098
Advances from Officer	641,825	0	0	0	641,825
Current portion of LTD	1,002,271	0	0	0	1,002,271
Customer deposits	17,400	0	0	0	17,400
Accrued Payroll & Taxes	21,764	0	0	0	21,764
Accrued Gross Receipts Tax	222,156	0	0	0	222,156
Accrued State & Local Tax	84,184	0	0	0	84,184
Accrued professional fees	14,648	0	0	0	14,648
Accrued Interest	0	32,957	0	0	32,957
Curr portion of Def Comp arrangement	35,051	0	0	0	35,051
Long term debt	1,214,091	1,000,000	0	0	2,214,091
Loan from shareholder	0	3,050,932	(1,456,131)	0	1,594,801
Long term portion of def comp	167,646	0	0	0	167,646
Capital Stock	467,667	1,250	0	(467,667)	1,250
Additional Paid in Capital	1,183,435	0	0	0	1,183,435
Retained Earnings	(322,931)	(226,334)	0	0	(549,315)
	6,742,266	3,858,805	(1,556,632)	(467,667)	8,576,772

CONFIDENTIAL

Exhibit 1e

Lightning Pipeline Company, Inc.
Consolidating Schedules
December 31, 2006

	Orwell Natural Gas		LPC, Inc.		
	Per 12/31/06 Client F/S	Tax Return Reclass	Per WDW F/S	Eliminations	Consolidated
Cash	0		0	0	0
Accounts Receivable	1,134,369	40,000	0	0	1,174,369
Less Allowance for Bad Debts	0	(40,000)	0	0	(40,000)
Inventories	256,207		0	0	256,207
Related party receivables	317,054	(317,054)	0	0	0
Investment - Orwell Nat Gas	0		3,858,394	(467,667)	3,390,727
Depreciable Assets	10,121,590		0	0	10,121,590
Construction in Process	536,451		0	0	536,451
Accum Deprec	(2,805,598)		0	0	(2,805,598)
Deferred charges net	22,375	(22,375)	0	0	0
Intangible assets - cost	0	66,666	850	0	67,516
Less accum amortization	0	(52,001)	(779)	0	(52,780)
Prepaid Expenses	16,918		0	0	16,918
Unrecovered Gas Cost	242,255		0	0	242,255
Other assets	1,000	7,710	0	0	8,710
	9,842,621	(317,054)	3,858,465	(467,667)	12,916,365
	(593,849)				
Line of credit	623,342	(623,342)	0	0	0
Current portion of long term debt	321,786	623,342	0	0	945,128
Current portion of deferred comp	41,111		0	0	41,111
Bank Overdraft	10,884		0	0	10,884
Accounts payable-trade	1,767,027	472,220	0	0	2,239,247
Related party payables	789,274	(789,274)	0	0	0
Deferred gas cost	0		0	0	0
Accrued expenses and other curr liabs	1,012,938		0	0	1,012,938
Accrued interest	0		0	0	0
Long-term debt, net of current portion	3,030,445		4,141,932	0	7,172,377
Regulatory liability	449,327		0	0	449,327
Deferred compensation, net of current	88,575		0	0	88,575
Customer deposits	35,298		0	0	35,298
Capital Stock	467,667		1,250	(467,667)	1,250
Additional Paid-in-Capital	1,183,435		0	0	1,183,435
Retained Earnings	21,512		(284,717)	0	(263,205)
	9,842,621	(317,054)	3,858,465	(467,667)	12,916,365
	0	0	0	0	0

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Exhibit 66

Exhibit 66

Employee List

Employee 1	[redacted]
Employee 2	
Employee 3	
Employee 4	
Employee 5	
Employee 6	
Employee 7	
Employee 8	
Employee 9	
Employee 10	
Employee 11	

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