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NOTICE: 2016 ANNUAL REPORTS Docketing Division (614) 466-4095

Dear Regulated Railroads -

We are writing to provide guidance regarding your filing requirements for the Public Utilities Commission of Ohio annual report for fiscal assessment, required under R.C. 4905.14 and R.C. 4905.10. In particular, we have received inquiries into what the definition of "intrastate gross revenue" is for railroads. The Staff of the PUCO would provide the following guidance.

Intrastate Railroads: Revenue for wholly intrastate railroads is defined as the "entire gross transportation receipts."

<u>Interstate Railroads</u>: For non-wholly intrastate railroads revenue is based upon "the average gross transportation receipts per mile over its whole extent within and without the state of Ohio and multiplying the result by the number of miles operated within Ohio."

As you know, your annual report is required to be filed online before May 31, 2017, in accordance with the PUCO's order in Case No. 17-01-AU-RPT. Please ensure your filing is in compliance with the above guidance. If you have already submitted your report, and it is necessary to amend your report based on the above guidance, please send your contact information, user name and certificate number to the annual reports mailbox at annualreports@puco.ohio.gov. This guidance is to be applied on a going forward basis from this year's annual report onward. If this method was not employed in prior annual reports, there is no need to amend these previously filed reports.

Help in filing your annual report?

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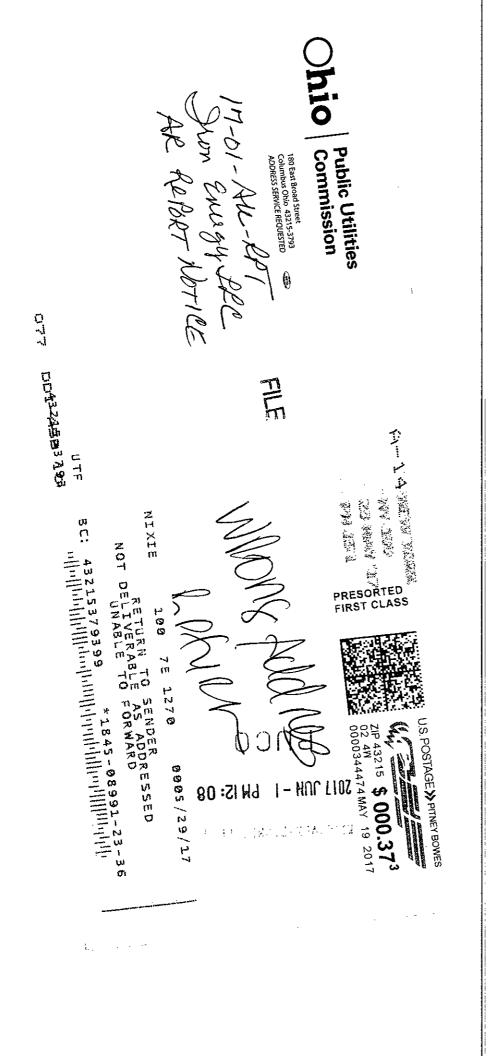
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NOTICE: 2016 ANNUAL REPORTS Docketing Division (614) 466-4095

Iron Energy LLC 55 5th Ave, 13th Fl New York NY 10003

2016 Annual Report due May 31, 2017 – Action Required

Entity Name: Iron Energy LLC Certificate Number: 12-574E

You are receiving this notice because this address is listed as a filer, fiscal, and/or docketing contact for the filing of annual reports on behalf of the company and certificate number(s) for which a 2016 report may not yet have been filed according to our records as of May 15, 2017 at 5:30 P.M. Please file your annual report online before May 31, 2017, in accordance with the PUCO's order in Case No. 17-01-AU-RPT.

Received in error or you already filed an annual report? If you have submitted a report and received an e-mail confirmation, please verify that your report has been posted on our website at <u>www.puco.ohio.gov</u>.

If your report is not posted, please forward the confirmation email to <u>annualreports@puco.ohio.gov</u>.

Please call the Docketing Division at (614) 466-4095, if the company's certificate or operating authority should be reflected on The Public Utilities Commission of Ohio's records as canceled. Be sure to include your certificate number(s), any applicable case numbers and documentation, and your contact information, in your email message or call. You may still have an obligation to file, even if your certificate has been canceled.

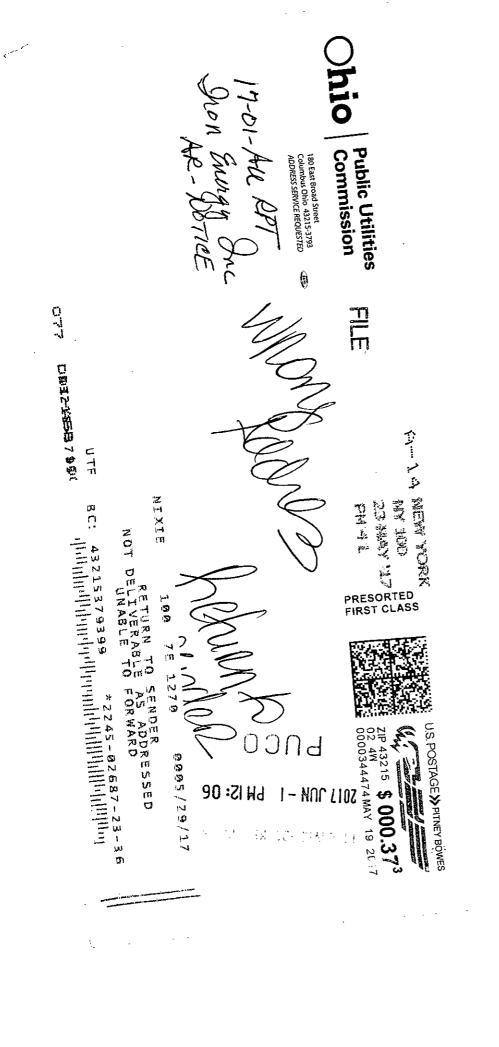
Penalties may apply to late filings: Failure to file an annual report by May 31, 2017, may result in one or more of the following actions applied in addition to any assessment amounts owed absent good cause shown:

- The rescission of your company's certificate or operating authority.
- A forfeiture of not more than \$10,000 per day, pursuant to <u>RC 4905.54</u>.

For help filing your report, including step-by-step instructions and a video tutorial, visit our website at <u>www.puco.ohio.gov</u> and click on "Annual Reports".

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NOTICE: 2016 ANNUAL REPORTS Docketing Division (614) 466-4095

Iron Energy LLC 55 5th Ave, 13th Fl New York NY 10003

2016 Annual Report due May 31, 2017 – Action Required

Entity Name: Iron Energy LLC Certificate Number: 12-270G

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