

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:

Gander Mountain Company,

Debtor.

Case No.: 17-30673
Chapter 11 Case

In re:

Overton's, Inc.,

Debtor.

Case No.: 17-30675
Chapter 11 Case

**NOTICE OF HEARING AND MOTION FOR ORDER GRANTING EXPEDITED
RELIEF AND ESTABLISHING PROCEDURES REGARDING ADEQUATE
ASSURANCE OF FUTURE PERFORMANCE FOR UTILITIES**

TO: The parties in interest as specified in Local Rule 9013-3(a)(2).

1. The above-captioned debtors and debtors in possession (together, the "Debtors") hereby move this Court for the relief requested below and give notice of hearing.

2. The Court will hold a hearing on this motion at **1:30 p.m. on March 14, 2017**, in **Courtroom 8 West, U.S. Courthouse, 300 South Fourth Street, Minneapolis, Minnesota**.

3. Local Rule 9006-1(c) provides deadlines for responses to this motion. However, given the expedited nature of the relief sought, the Debtors do not object to written responses being served and filed two (2) hours prior to the hearing. **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334, Rule 5005 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"),

and Local Rule 1070-1. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The petitions commencing these chapter 11 cases were filed on March 10, 2017 (the "Filing Date"). The cases are currently pending before this Court.

5. This motion arises under sections 105(a) and 366 of the Bankruptcy Code, and is filed under Local Rules 9013-1, 9013-2 and 9013-3. Expedited relief is requested pursuant to Bankruptcy Rule 9006(c) and Local Rule 9006-1(e). Notice of the hearing on this motion is provided pursuant to Bankruptcy Rule 9013 and Local Rules 9013-2 and 9013-3. The Debtors request entry of an order granting expedited relief and establishing procedures regarding adequate assurance of future performance for utilities.

GENERAL BACKGROUND

6. On the Filing Date, the Debtors filed voluntary petitions for relief pursuant to Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to operate their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. Further general background information about the Debtors and this case is set forth in the Declaration of Timothy G. Becker in Support of Chapter 11 Petitions and Initial Motions. The additional facts relevant to this motion set forth below are verified by Timothy G. Becker, as evidenced by the attached verification.

RELIEF REQUESTED

8. Section 366 of the Bankruptcy Code prevents utility companies from discontinuing, altering or refusing service to a debtor during the first 30 days of a chapter 11 case. However, after such 30-day period, a utility company has the option of terminating its

services pursuant to section 366(c)(2) of the Bankruptcy Code if a debtor has not furnished adequate assurance of payment.

9. By this motion, the Debtors seek entry of an order (a) granting expedited relief, (b) determining that the Utilities (as defined below) have “adequate assurance of payment” within the meaning of section 366 of the Bankruptcy Code, subject to the procedures set forth below for resolving requests by Utilities for additional or different assurances beyond those set forth in this motion, (c) prohibiting the Utilities from altering, refusing or discontinuing any utility services on account of prepetition amounts outstanding or on account of any perceived inadequacy of the Debtors’ proposed adequate assurance, subject to the procedures set forth below for resolving requests by Utilities for additional or different assurances beyond those set forth in this motion and (d) establishing procedures for the Utilities to seek to opt out of the Debtors’ proposed adequate assurance procedures.

THE UTILITIES

10. In connection with the operation of their businesses and management of their properties, the Debtors obtain utility services (collectively, the “Utility Services”) from several utilities, as that term is used in section 366 of the Bankruptcy Code (the “Utilities”). Attached hereto as **Exhibit A** is a list of Utilities that provide Utility Services to the Debtors as of the Filing Date. The relief requested herein is for all Utilities providing Utility Services to the Debtors, and is not limited to those listed on Exhibit A.¹ The Debtors have made an extensive and good faith effort to identify all of the Utilities that provide them Utility Services and to include them in Exhibit A. Nonetheless, the Debtors reserve the right to supplement Exhibit A

¹ The inclusion of any entity on, as well as any omission of any entity from, Exhibit A is not an admission by the Debtors that such entity is, or is not, a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights with respect thereto.

by filing a notice (a “Supplemental Notice,” and, together with Exhibit A, as may be so supplemented, the “Utilities List”) at a later date with the Court.

11. During the past 12 months, the Debtors paid an average of approximately \$1.1 million per month on account of Utility Services. As of the Filing Date, the Debtors estimate that approximately \$330,000 on account of Utility Services may be outstanding with respect to prepetition periods.

12. Uninterrupted Utility Services are essential to the Debtors’ ongoing operations, and, therefore, to the Debtors’ ability to maximize value through a going-concern sale. The Debtors operate retail stores that depend on the reliable delivery of power and other Utility Services, and because of the nature of the Debtors’ operations, it is essential that the Utility Services continue uninterrupted. Should any Utility refuse or discontinue service, even for a brief period, the Debtors’ operations could be severely disrupted, and there could be safety issues related to in-store customers. The impact of this disruption on the Debtors’ business operations and revenue would be extremely harmful and could jeopardize the Debtors’ sale and other efforts to maximize value for all parties in interest.

ADEQUATE ASSURANCE

13. The Debtors intend to pay all postpetition obligations owed to the Utilities in a timely manner, including with the proceeds of the Debtors’ postpetition financing facility.

14. The Debtors request an order confirming that they are authorized to pay on a timely basis, in accordance with their prepetition practices, all undisputed invoices for Utility Services rendered by the Utilities to the Debtors after the Filing Date.

15. The Debtors propose to provide a deposit² (the “Adequate Assurance Deposit”) equal to a half month of Utility Service (less any deposit already held by such Utility), calculated as a historical average over the past 12 months, to any Utility that requests such a deposit in writing as set forth below; *provided* that such requesting Utility does not already hold a deposit equal to or greater than a half month of Utility Services; *and provided further* that such Utility is not currently paid in advance for its Utility Services. As a condition of requesting or accepting an Adequate Assurance Deposit or any portion thereof, the Debtors propose that the requesting Utility shall be deemed to have stipulated that the Adequate Assurance Deposit constitutes adequate assurance of payment to such Utility within the meaning of section 366 of the Bankruptcy Code, and shall be prohibited from challenging or opting out of the Adequate Assurance Procedures (as defined below), filing an Additional Assurance Request (as defined below), or requesting any additional adequate assurance of payment of any kind at any time, notwithstanding any attempt by such Utility to reserve a right to seek any such relief.

16. Given their current cash reserves and the amounts available under the Debtors’ postpetition financing facility, the Debtors submit that each Adequate Assurance Deposit, in conjunction with the Debtors’ ability to pay for future Utility Services in the ordinary course of business (collectively, the “Proposed Adequate Assurance”), constitutes sufficient adequate assurance to each of the Utilities. If any Utility believes additional assurance is required, they may request such assurance pursuant to the following procedures.

THE PROPOSED ADEQUATE ASSURANCE PROCEDURES

17. In light of the severe consequences to the Debtors of any interruption in services by the Utilities, but recognizing the right of each of the Utilities to evaluate the Proposed

² Section 366(c)(1)(A) of the Bankruptcy Code defines “assurance of payment” to mean, among other things, a cash deposit.

Adequate Assurance on a case-by-case basis, the Debtors propose that the Court approve the following procedures (the “Adequate Assurance Procedures”):

(a) The Debtors will: (a) fax, e-mail, serve by first-class mail, or otherwise expeditiously send a copy of the Order, which contains the proposed Adequate Assurance Procedures, to each of the Utilities listed in Exhibit A within three business days after entry of the Order by the Court; and (b) post this order on the Debtors’ case information website maintained by the Debtor’s claims and noticing agent (www.donlinrecano.com/gmc).

(b) Any Utility requesting payment of an Adequate Assurance Deposit must send to (i) the Debtor, Gander Mountain Company, 180 Fifth Street East, Suite 1300, St. Paul, Minnesota 55101, Attn: Matt Sansone; and (ii) proposed counsel to the Debtors, Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, Minnesota 55402, Attn: Sarah M. Olson (together, the “Request Parties”) a written request (a “Deposit Request”) that names the Utility and includes payment instructions for the Adequate Assurance Deposit, on or before 4:00 p.m. (prevailing Central time) on the date that is 21 days from the entry of the Order (the “Adequate Assurance Deposit Request Deadline”).

(c) Upon the receipt of a Deposit Request, the Debtors shall provide the requesting Utility with the corresponding Adequate Assurance Deposit; *provided, however*, that such requesting Utility does not already hold a deposit equal to or greater than a half month of Utility Services; *and provided further* that such Utility is not currently paid in advance for its Utility Services. Any Utility that submits a Deposit Request and already holds a deposit of less than a half month of Utility Service shall receive an amount equal to the difference between the deposit held and the Adequate Assurance Deposit. Any Utility that is currently paid in advance for its Utility Services shall continue to be so paid in the ordinary course of business.

(d) Any Utility desiring additional adequate assurance in the form of a deposit, prepayment, or otherwise different form from the Proposed Adequate Assurance must, on or prior to the Adequate Assurance Deposit Request Deadline, file with the Court and serve on the Request Parties a request (an “Additional Assurance Request”), which must be in writing and set forth (i) the amount and form of additional adequate assurance payment requested, (ii) the location(s) for which the Utility Services are provided and the relevant account numbers, (iii) the Debtors’ payment history for the most recent 12 months, (iv) a list of any deposits, prepayments or other security currently held by the Utility on account of the Debtors, (v) a description of any prior material payment delinquency or irregularity and (vi) an explanation of why the Utility believes the Proposed Adequate Assurance is not sufficient adequate assurance of payment.

(e) The Debtors may, in their discretion, resolve and settle any Additional Assurance Request by mutual agreement with the Utility and without further order of the Court. The Debtors shall not be required to provide a Utility that files an Additional

Assurance Request with an Adequate Assurance Deposit until such Additional Assurance Request is resolved.

(f) For any Utility that timely files an Additional Adequate Assurance Request for which the Debtors are not able to reach a consensual resolution, the Debtors will file a motion (which may address the Additional Assurance Requests of multiple Utilities) and request a hearing before this Court to determine the adequacy of assurance of payment with respect to such Utility (the “Determination Hearing”), pursuant to section 366(c)(3) of the Bankruptcy Code.

(g) Pending resolution of a Utility’s Additional Assurance Request by the Court, such Utility shall be prohibited from discontinuing, altering or refusing service to the Debtors.

(h) Any Utility that does not submit a Deposit Request or file an Additional Assurance Request shall be deemed to have been provided with adequate assurance of payment as required by section 366 of the Bankruptcy Code and shall be prohibited from discontinuing, altering or refusing to provide Utility Services, including on account of unpaid charges for prepetition Utility Services, during the pendency of these proceedings.

18. Any period of time prescribed or allowed by the Order will be computed in accordance with Bankruptcy Rule 9006.

SUBSEQUENT MODIFICATIONS OF UTILITY LIST

19. Although the Debtors have made a good faith effort to identify all of the Utilities that currently provide Utility Services to the Debtors, it is possible that some Utilities may not be listed on Exhibit A. For any additional Utilities that the Debtors identify, the Debtors will file a Supplemental Notice, and will (a) serve the Supplemental Notice by e-mail or fax (or, where the Debtors do not have the e-mail address or fax number for a Utility, by first-class mail) on all Utilities listed in such Supplemental Notice and (b) post the Supplemental Notice on the Debtors’ case information website maintained by the Debtor’s claims and noticing agent (www.donlinrecano.com/gmc). The Debtors request that the order on this motion apply to all Utilities, regardless of whether or when such Utility was added by Supplemental Notice; *provided, however*, that the Adequate Assurance Deposit Request Deadline shall be extended for

any Utility first listed in such Supplemental Notice to the date that is 21 days from the date that such Supplemental Notice is filed.

REQUEST FOR EXPEDITED RELIEF

20. The Debtors request expedited relief on this Motion. The Debtors have scheduled and served a number of “first day” motions designed to facilitate an orderly transition to chapter 11. Uninterrupted utility service is crucial to the Debtors’ operations. If a disruption in utility service occurred, the negative impact on the Debtors’ business operations and revenue—and potentially worker and customer safety—could be severe. Furthermore, the relief requested provides the Utilities with a fair and orderly procedure for addressing requests for additional or different adequate assurance. The Debtors receive service from over 290 utility providers with a total of over 600 different accounts. Without the Adequate Assurance Procedures, the Debtors could be forced to address numerous requests by Utilities in a disorganized manner at a critical period in these chapter 11 cases and during a time when the Debtors’ efforts could be more productively focused on the continuation of the Debtors’ operations and pursuit of a going-concern sale for the benefit of all parties in interest.

21. Pursuant to Local Rule 9013-2, this motion is verified and is accompanied by a memorandum of law, proposed order, and proof of service.

22. Pursuant to Local Rule 9013-2(c), the Debtors give notice that they may, if necessary, call one or more of the following to testify regarding the facts set forth in this Motion: (a) Timothy G. Becker, the Executive Vice President of Lighthouse Management Group, Inc., the Chief Restructuring Officer of the Debtors, whose business address is 900 Long Lake Road, Suite 180, New Brighton, Minnesota 55112; (b) James A. Bartholomew, the President of Lighthouse Management Group, Inc., the Chief Restructuring Officer of the Debtors, whose

business address is 900 Long Lake Road, Suite 180, New Brighton, Minnesota 55112; or (c) Eric R. Jacobsen, the Chief Administrative Officer and Chief Legal Officer for Gander Mountain Company and the Director and Secretary of Overton's, Inc., whose business address is 180 East Fifth Street, Suite 1300, St. Paul, Minnesota 55101.

REQUEST FOR WAIVER OF STAY

23. In addition, by this motion, the Debtors seek a waiver of any stay of the effectiveness of the order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” As set forth herein, the Debtors require immediate relief to continue ordinary business operations for the benefit of all parties in interest. Accordingly, the Debtors submit that ample cause exists to justify a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent that it applies.

NO PREVIOUS REQUEST

24. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE, the Debtors respectfully request entry of an order:

- A. Granting expedited relief;
- B. Prohibiting Utilities from altering, refusing or discontinuing service and deeming Utilities adequately assured of future performance, subject to the proposed procedures for determining requests for adequate assurance;
- C. Approving the procedures for determining requests for adequate assurance as set forth herein; and

D. Granting such other relief as the Court deems just and equitable.

Dated: March 10, 2017

/e/ Sarah M. Olson

Clinton E. Cutler (#0158094)

Cynthia A. Moyer (#0211229)

Ryan T. Murphy (#0311972)

James C. Brand (#387362)

Sarah M. Olson (#0390238)

Steven R. Kinsella (#0392289)

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PROPOSED ATTORNEYS FOR DEBTORS

60693556

VERIFICATION

I, Timothy G. Becker, the Executive Vice President of Lighthouse Management Group, Inc., the Chief Restructuring Officer of the Debtors, declare under penalty of perjury that the facts set forth in the preceding motion are true and correct according to the best of my knowledge, information, and belief.

Dated: March 10, 2017

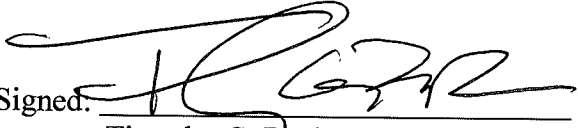
Signed: 
Timothy G. Becker

EXHIBIT A

Utility Name	Account#	Utility Type	City	State
AEP ENERGY	3003626175	ELECTRIC	CAROL STREAM	IL
	3007044230	ELECTRIC	CAROL STREAM	IL
ALABAMA POWER CO	0392351030	ELECTRIC	BIRMINGHAM	AL
	4215523027	ELECTRIC	BIRMINGHAM	AL
	4353054014	ELECTRIC	BIRMINGHAM	AL
	7717645001	ELECTRIC	BIRMINGHAM	AL
	200000965383	GAS	BIRMINGHAM	AL
ALAGASCO	200000992823	DEPOSIT	BIRMINGHAM	AL
		GAS	BIRMINGHAM	AL
	200001034563	DEPOSIT	BIRMINGHAM	AL
		GAS	BIRMINGHAM	AL
	200001057948	DEPOSIT	BIRMINGHAM	AL
		GAS	BIRMINGHAM	AL
ALBANY WATER GAS & LIGHT COMM	20541582420	ELECTRIC	ALBANY	GA
		GAS	ALBANY	GA
		SEWER	ALBANY	GA
		WATER	ALBANY	GA
ALBEMARLE COUNTY SERV AUTH	1020807601	SEWER	CHARLOTTESVILLE	VA
		WATER	CHARLOTTESVILLE	VA
ALLIANT ENERGY	2211186635003	ELECTRIC	CEDAR RAPIDS	IA
	8256441000	ELECTRIC	CEDAR RAPIDS	IA
ALLIANT ENERGY WP&L	1744700000	ELECTRIC	CEDAR RAPIDS	IA
		GAS	CEDAR RAPIDS	IA
	5765650000	ELECTRIC	CEDAR RAPIDS	IA
	590742001	ELECTRIC	CEDAR RAPIDS	IA
		GAS	CEDAR RAPIDS	IA
	615459002	ELECTRIC	CEDAR RAPIDS	IA
	653898001	ELECTRIC	CEDAR RAPIDS	IA
		GAS	CEDAR RAPIDS	IA
	693338002	ELECTRIC	CEDAR RAPIDS	IA
	7068900000	ELECTRIC	CEDAR RAPIDS	IA
	9410610000	ELECTRIC	CEDAR RAPIDS	IA
		GAS	CEDAR RAPIDS	IA
	AMEREN ILLINOIS	0339122041	GAS	CHICAGO
0633438652		ELECTRIC	CHICAGO	IL
0681338000		GAS	CHICAGO	IL
2005835071		ELECTRIC	CHICAGO	IL
3423085090		ELECTRIC	CHICAGO	IL
3441117021		ELECTRIC	CHICAGO	IL
		GAS	CHICAGO	IL
5359061010		ELECTRIC	CHICAGO	IL
		GAS	CHICAGO	IL
5872781048	GAS	CHICAGO	IL	
AMEREN MISSOURI	1953116091	ELECTRIC	CHICAGO	IL
	4163039132	ELECTRIC	CHICAGO	IL
AMERICAN ELECTRIC POWER	07256610903	ELECTRIC	BIRMINGHAM	OH
	10436826407	ELECTRIC	BIRMINGHAM	OH
	10962539317	ELECTRIC	BIRMINGHAM	OH
AMERICAN WATER & ENERGY SAVERS	1011210003361846	WATER	BOCA RATON	FL
	607457	SEWER	BOCA RATON	FL
		WATER	BOCA RATON	FL
APPALACHIAN POWER	02068745203	ELECTRIC	COLUMBUS	OH
	02539173712	ELECTRIC	COLUMBUS	OH
AQUA INDIANA INC	0020855661358055	SEWER	COLUMBUS	OH

Utility Name	Account#	Utility Type	City	State
AQUA OH	0012110960887452	WATER	NEWARK	NJ
	0013005300966757	WATER	NEWARK	NJ
	0013005320966759	WATER	NEWARK	NJ
	0013005321049477	WATER	NEWARK	NJ
ARLINGTON UTILITIES	291613301	DEPOSIT	ARLINGTON	TX
		SEWER	ARLINGTON	TX
		WATER	ARLINGTON	TX
ATMOS ENERGY	3006514666	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
	3006514906	GAS	ST LOUIS	MO
	3006687524	GAS	ST LOUIS	MO
	3027994895	GAS	ST LOUIS	MO
	3027995125	GAS	ST LOUIS	MO
	4000416764	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
	4001547568	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
	4001563415	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
	4005957920	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
	4007659187	DEPOSIT	ST LOUIS	MO
		GAS	ST LOUIS	MO
4007659196	DEPOSIT	ST LOUIS	MO	
	GAS	ST LOUIS	MO	
4010178986	GAS	ST LOUIS	MO	
AURORA WATER	24095344910	SEWER	DENVER	CO
		WATER	DENVER	CO
BOONE REMC LOCKBOX	1319100	ELECTRIC	LEBANON	IN
	1541301	ELECTRIC	LEBANON	IN
	933802	ELECTRIC	LEBANON	IN
CASEYVILLE TOWNSHIP SEWER	0401594900	SEWER	FAIRVIEW HEIGHTS	IL
CASS COUNTY ELECTRIC COOP	1031931	ELECTRIC	FARGO	ND
CEDAR RAPIDS MUNICIPAL UTIL	0307392510	WATER	CEDAR RAPIDS	IA
	9207392510	SEWER	CEDAR RAPIDS	IA
		WATER	CEDAR RAPIDS	IA
CENTERPOINT ENERGY	026214023255000700	GAS	HOUSTON	TX
	026214023255000701	GAS	HOUSTON	TX
	026214023255817938	GAS	HOUSTON	TX
	026214023305499657	GAS	HOUSTON	TX
	104849310	GAS	HOUSTON	TX
	35263847	GAS	HOUSTON	TX
	35421973	GAS	HOUSTON	TX
	36452746	GAS	HOUSTON	TX
	39674429	GAS	HOUSTON	TX
	46160842	GAS	HOUSTON	TX
	46915724	GAS	HOUSTON	TX
	55253488	GAS	HOUSTON	TX
	60199932	GAS	HOUSTON	TX
	60957610	GAS	HOUSTON	TX
	63051866	GAS	HOUSTON	TX
	64002071138	GAS	HOUSTON	TX
	64005399395	GAS	HOUSTON	TX
	64006041277	GAS	HOUSTON	TX
	68703859	GAS	HOUSTON	TX
	97780308	GAS	HOUSTON	TX

Utility Name	Account#	Utility Type	City	State
CENTRAL GEORGIA EMC	203691001	ELECTRIC	ATLANTA	GA
CENTRAL HUDSON GAS & ELEC CORP	36101427015	ELECTRIC	POUGHKEEPSIE	NY
		GAS	POUGHKEEPSIE	NY
CENTRAL PENN GAS CENTURY LINK	07396310	GAS	WILMINGTON	DE
	308093111	phone	Carol Stream	IL
	308397411	phone	Carol Stream	IL
	307467471	phone	Carol Stream	IL
	308244717	phone	Carol Stream	IL
	308472994	phone	Carol Stream	IL
	307784425	phone	Carol Stream	IL
CHAMBERSBURG	0001113	WATER	CHAMBERSBURG	PA
CHARLESTON WATER SYSTEM	083687046	SEWER	NORTH CHARLESTON	SC
		WATER	NORTH CHARLESTON	SC
CHARTER TOWNSHIP OF FT GRATIOT	0320282003	SEWER	FORT GRATIOT	MI
		WATER	FORT GRATIOT	MI
CHARTER TOWNSHIP OF MARQUETTE	US10003465000001	SEWER	MARQUETTE	MI
		WATER	MARQUETTE	MI
CHATTANOOGA GAS	0175497275	DEPOSIT	KNOXVILLE	TN
		GAS	KNOXVILLE	TN
CHESAPEAKE UTILITIES	0330376883261	GAS	SALISBURY	MD
CITIZENS ENERGY GROUP	7178211132336	DEPOSIT	INDIANAPOLIS	IN
		WATER	INDIANAPOLIS	IN
	7178211133661	WATER	INDIANAPOLIS	IN
	717821232422	GAS	INDIANAPOLIS	IN
		SEWER	INDIANAPOLIS	IN
CITY OF BAXTER	005710000	SEWER	BAXTER	MN
		WATER	BAXTER	MN
CITY OF BEAUMONT	000063345000244986	SEWER	BEAUMONT	TX
		WATER	BEAUMONT	TX
CITY OF BEMIDJI	008091000	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
CITY OF BLAINE	40010640000	SEWER	BLAINE	MN
		WATER	BLAINE	MN
CITY OF CHARLOTTESVILLE	1077215	DEPOSIT	CHARLOTTESVILLE	VA
		GAS	CHARLOTTESVILLE	VA
CITY OF CLEVELAND DIV OF WATER	7922720000	WATER	CLEVELAND	OH
CITY OF COLUMBUS	0200000001003	SEWER	COLUMBUS	MN
CITY OF CORSICANA	0250001045000	SEWER	CORSICANA	TX
		WATER	CORSICANA	TX
	0250001047000	WATER	CORSICANA	TX
CITY OF DAVENPORT	4300210960	WATER	DAVENPORT	IA
	9110001000	SEWER	DAVENPORT	IA
CITY OF DOTHAN UTILITIES	168683102443	ELECTRIC	DOTHAN	AL
		SEWER	DOTHAN	AL
		WATER	DOTHAN	AL
CITY OF EAU CLAIRE	32571	SEWER	EAU CLAIRE	WI
		WATER	EAU CLAIRE	WI
CITY OF EDEN PRAIRIE	0113490009	SEWER	EDEN PRAIRIE	MN
		WATER	EDEN PRAIRIE	MN
CITY OF FARGO	6000115019	SEWER	FARGO	ND
		WATER	FARGO	ND

Utility Name	Account#	Utility Type	City	State
CITY OF FORT WORTH WATER DEPT	1440937648190	DEPOSIT	FORT WORTH	TX
		SEWER	FORT WORTH	TX
		WATER	FORT WORTH	TX
CITY OF FRISCO	75021601	DEPOSIT	FRISCO	TX
		SEWER	FRISCO	TX
		WATER	FRISCO	TX
	75022101	DEPOSIT	FRISCO	TX
		WATER	FRISCO	TX
		SEWER	FRISCO	TX
CITY OF FT WAYNE UTILITIES	000306730003	SEWER	FT WAYNE	IN
		WATER	FT WAYNE	IN
	000322950007	WATER	FT WAYNE	IN
	000331710004	WATER	FT WAYNE	IN
	032508400030673	SEWER	FT WAYNE	IN
		WATER	FT WAYNE	IN
	032508400033171	WATER	FT WAYNE	IN
	032882200032295	WATER	FT WAYNE	IN
CITY OF GASTONIA	21168240	ELECTRIC	CHARLOTTE	NC
		SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
CITY OF GENEVA	0198004819004	ELECTRIC	CHAMPAIGN	IL
		TRASH	CHAMPAIGN	IL
	0198004820006	ELECTRIC	CHAMPAIGN	IL
		SEWER	CHAMPAIGN	IL
		TRASH	CHAMPAIGN	IL
		WATER	CHAMPAIGN	IL
CITY OF GRAND RAPIDS	WS2042993	SEWER	GRAND RAPIDS	MI
		WATER	GRAND RAPIDS	MI
	WS2042994	WATER	GRAND RAPIDS	MI
	WS2042995	WATER	GRAND RAPIDS	MI
CITY OF GRANDVILLE	0310500601	SEWER	GRAND RAPIDS	MI
		WATER	GRAND RAPIDS	MI
CITY OF GREENSBORO	4202666301	SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
CITY OF HERMANTOWN	174500	WATER	HERMANTOWN	MN
CITY OF HUBER HEIGHTS	54000621	SEWER	HUBER HTS	OH
		WATER	HUBER HTS	OH
	54000661	WATER	HUBER HTS	OH
CITY OF JANESVILLE	4721133238	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
CITY OF JOLIET	180311437210	SEWER	JOLIET	IL
		WATER	JOLIET	IL
	180311438930	WATER	JOLIET	IL
CITY OF KILLEEN UTILITY COLLECTION DEPARTMENT	31504787374	SEWER	KILLEEN	TX
		WATER	KILLEEN	TX
CITY OF LAFAYETTE	54161499104912	SEWER	LAFAYETTE	IN
		WATER	LAFAYETTE	IN
	9910491273506	SEWER	LAFAYETTE	IN
		WATER	LAFAYETTE	IN
CITY OF LAKE MARY	11709529530	SEWER	LAKE MARY	FL
		WATER	LAKE MARY	FL
	164175102110	DEPOSIT	LAKE MARY	FL
		WATER	LAKE MARY	FL
CITY OF LAKEVILLE	000793560570168615	SEWER	LAKEVILLE	MN
		WATER	LAKEVILLE	MN
CITY OF LAREDO UTILITIES DEPARTMENT	1081641654698	SEWER	LAREDO	TX
		TRASH	LAREDO	TX

Utility Name	Account#	Utility Type	City	State
CITY OF LEWISVILLE	0430010035003	WATER	LAREDO	TX
		SEWER	DALLAS	TX
CITY OF MANKATO	041817	WATER	DALLAS	TX
		SEWER	MANKATO	MN
CITY OF MARION	00006506	WATER	MANKATO	MN
		SEWER	MARION	IL
CITY OF MESQUITE	189000998186018	WATER	MARION	IL
		SEWER	MARION	IL
CITY OF MESQUITE	189001001186018	WATER	MESQUITE	TX
		SEWER	MESQUITE	TX
	WATER	MESQUITE	TX	
	890009986	WATER	MESQUITE	TX
	890010015	SEWER	MESQUITE	TX
		WATER	MESQUITE	TX
CITY OF MONROE	15255714132	ELECTRIC	MESQUITE	TX
		GAS	MESQUITE	TX
		SEWER	MONROE	NC
		WATER	MONROE	NC
CITY OF MT JULIET SEWER DEPT	4021399097	SEWER	MONROE	NC
CITY OF NOVI	001150018001	SEWER	MT JULIET	TN
		WATER	MT JULIET	TN
CITY OF NOVI	001150019001	SEWER	DETROIT	MI
		WATER	DETROIT	MI
CITY OF OCALA	524555106552	ELECTRIC	DETROIT	MI
		SEWER	DETROIT	MI
		WATER	DETROIT	MI
CITY OF ONALASKA	21059801	ELECTRIC	TAMPA	FL
		SEWER	TAMPA	FL
	21059901	WATER	TAMPA	FL
CITY OF PENSACOLA	14498668463113	GAS	TAMPA	FL
CITY OF PORTAGE	406481373	SEWER	ONALASKA	WI
		WATER	ONALASKA	WI
	WESN0534801	WATER	ONALASKA	WI
CITY OF RALEIGH	2080765193	SEWER	PENSACOLA	FL
		WATER	PENSACOLA	FL
		DEPOSIT	PENSACOLA	FL
	4796745539	SEWER	PORTAGE	MI
		WATER	PORTAGE	MI
CITY OF ROCKFORD	090102016	SEWER	PORTAGE	MI
		WATER	PORTAGE	MI
CITY OF ROGERS	0200004460004	DEPOSIT	PORTAGE	MI
		SEWER	PORTAGE	MI
CITY OF ROUND ROCK	21024203	WATER	CHARLOTTE	NC
		SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
CITY OF SALISBURY	10928	SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
CITY OF SUGAR LAND	10544760780	SEWER	ROCKFORD	IL
		WATER	ROCKFORD	IL
CITY OF TERRE HAUTE SEWER	3100614689	DEPOSIT	ROUND ROCK	TX
		SEWER	ROUND ROCK	TX
	3106107614	WATER	ROUND ROCK	TX
CITY OF THORNTON	0077175037403	SEWER	SALISBURY	MD
		WATER	SALISBURY	MD
CITY OF TOLEDO DEPT PUBLIC UTI	770001136215	SEWER	SUGARLAND	TX
		WATER	SUGARLAND	TX
CITY OF TERRE HAUTE SEWER	3100614689	SEWER	TULSA	OK
		WATER	TULSA	OK
	3106107614	SEWER	TULSA	OK
CITY OF THORNTON	0077175037403	SEWER	DENVER	CO
		WATER	DENVER	CO
	03740301	SEWER	DENVER	CO
		WATER	DENVER	CO
CITY OF TOLEDO DEPT PUBLIC UTI	770001136215	SEWER	TOLEDO	OH
		WATER	TOLEDO	OH

Utility Name	Account#	Utility Type	City	State
CITY OF TULSA UTILITIES	107486482	DEPOSIT	TULSA	OK
		SEWER	TULSA	OK
		TRASH	TULSA	OK
		WATER	TULSA	OK
CITY OF TUSCALOOSA WATER SEWER	064950	WATER	BIRMINGHAM	AL
	064990	SEWER	BIRMINGHAM	AL
		TRASH	BIRMINGHAM	AL
		WATER	BIRMINGHAM	AL
CITY OF TWINSBURG	8008341300	SEWER	TWINSBURG	OH
		WATER	TWINSBURG	OH
CITY OF TYLER	12209986082	SEWER	TYLER	TX
		WATER	TYLER	TX
CITY OF VALDOSTA	000079002	SEWER	VALDOSTA	GA
	000080002	WATER	VALDOSTA	GA
		WATER	VALDOSTA	GA
CITY OF WACO WATER OFFICE	308770548551	DEPOSIT	WACO	TX
		SEWER	WACO	TX
		WATER	WACO	TX
CITY OF WAITE PARK	44119430001	SEWER	WAITE PARK	MN
		WATER	WAITE PARK	MN
CITY OF WINSTON SALEM	2307928	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
CITY OF WOODBURY	000280510033290605	SEWER	WOODBURY	MN
		WATER	WOODBURY	MN
CITY WATER LIGHT & POWER	00226510816431263	ELECTRIC	SPRINGFIELD	IL
		SEWER	SPRINGFIELD	IL
		WATER	SPRINGFIELD	IL
COLDWATER BOARD OF PUBLIC UTIL	62049002	ELECTRIC	COLDWATER	MI
		SEWER	COLDWATER	MI
		WATER	COLDWATER	MI
	62049004	ELECTRIC	COLDWATER	MI
		SEWER	COLDWATER	MI
		WATER	COLDWATER	MI
COLLEGE STATION UTILITIES	309141183714	ELECTRIC	COLLEGE STATION	TX
		SEWER	COLLEGE STATION	TX
		TRASH	COLLEGE STATION	TX
		WATER	COLLEGE STATION	TX
	309141186042	WATER	COLLEGE STATION	TX
COLQUITT ELECTRIC MBRSP CORP	20123404001	ELECTRIC	MOULTRIE	GA
COLUMBIA COUNTY WATER	040591115A	SEWER	GROVETOWN	GA
		WATER	GROVETOWN	GA
	040591116A	WATER	GROVETOWN	GA
	500617050	SEWER	GROVETOWN	GA
COLUMBIA GAS OF OHIO	157268720010004	GAS	CINCINNATI	OH
	157854290010002	GAS	CINCINNATI	OH
	157854290020001	GAS	CINCINNATI	OH
	157854290030000	GAS	CINCINNATI	OH
COLUMBIA GAS OF PENNSYLVANIA	157468450010007	GAS	CINCINNATI	OH
	157468450020006	GAS	CINCINNATI	OH
	157468450030005	GAS	CINCINNATI	OH
COMED	0333042023	ELECTRIC	CAROL STREAM	IL
	1719170190	DEPOSIT	CAROL STREAM	IL
		ELECTRIC	CAROL STREAM	IL
	2361073012	ELECTRIC	CAROL STREAM	IL
CONNEXUS ENERGY	668481272468	ELECTRIC	MINNEAPOLIS	MN
	698548288915	ELECTRIC	MINNEAPOLIS	MN

Utility Name	Account#	Utility Type	City	State
CONSTELLATION NEWENERGY INC	11SDDOIS	ELECTRIC	CHICAGO	IL
	17CA3020	ELECTRIC	CHICAGO	IL
	17CW2536	ELECTRIC	CHICAGO	IL
	17DM2375	ELECTRIC	CHICAGO	IL
	17DM2376	ELECTRIC	CHICAGO	IL
	17DM2377	ELECTRIC	CHICAGO	IL
	17EU1908	ELECTRIC	CHICAGO	IL
	17FA3058	ELECTRIC	CHICAGO	IL
	17GH690	ELECTRIC	CHICAGO	IL
	17GX360	ELECTRIC	CHICAGO	IL
	17H61204	ELECTRIC	CHICAGO	IL
	17HE2269	ELECTRIC	CHICAGO	IL
	17HH1305	ELECTRIC	CHICAGO	IL
	17HH228	ELECTRIC	CHICAGO	IL
	1FJB7DJ	ELECTRIC	CHICAGO	IL
CONSUMERS ENERGY	100000089902	ELECTRIC	LANSING	MI
	100000090033	GAS	LANSING	MI
	100000126175	GAS	LANSING	MI
	100000142669	ELECTRIC	LANSING	MI
	100000175420	ELECTRIC	LANSING	MI
	100000175701	GAS	LANSING	MI
	100000224269	ELECTRIC	LANSING	MI
	100000362366	ELECTRIC	LANSING	MI
	100000372233	ELECTRIC	LANSING	MI
	100000389542	ELECTRIC	LANSING	MI
	100011668868	ELECTRIC	LANSING	MI
	100024640912	GAS	LANSING	MI
	100028015582	GAS	LANSING	MI
	100031052721	ELECTRIC	LANSING	MI
	100031478173	GAS	LANSING	MI
103023267422	ELECTRIC	LANSING	MI	
COSERV	0000767095	DEPOSIT	DALLAS	TX
		ELECTRIC	DALLAS	TX
COTTONWOOD WATER & SANITATION DISTRICT	916401	SEWER	ENGLEWOOD	CO
		WATER	ENGLEWOOD	CO
	916901	WATER	ENGLEWOOD	CO
COWETA FAYETTE EMC	33237427002	DEPOSIT	ATLANTA	GA
		ELECTRIC	ATLANTA	GA
CPS ENERGY	3003093642	DEPOSIT	COLUMBUS	OH
		ELECTRIC	COLUMBUS	OH
	3003208796	GAS	COLUMBUS	OH
CROW WING POWER	2232404	ELECTRIC	BRAINERD	MN
	34474103	ELECTRIC	BRAINERD	MN
DAKOTA ELECTRIC ASSOC	3507308	ELECTRIC	SAINT PAUL	MN
DAYTON POWER & LIGHT CO	8613261414	ELECTRIC	DAYTON	OH
DEFOREST WATER UTILITY	26105800	SEWER	DE FOREST	WI
		WATER	DE FOREST	WI
DELMARVA POWER	346608399975	ELECTRIC	PHILADELPHIA	PA
	346608399991	ELECTRIC	PHILADELPHIA	PA
	55004565721	ELECTRIC	PHILADELPHIA	PA
	55004565986	ELECTRIC	PHILADELPHIA	PA

Utility Name	Account#	Utility Type	City	State
DELTA CHARTER TOWNSHIP	00017286	SEWER	LANSING	MI
		WATER	LANSING	MI
	00032704	SEWER	LANSING	MI
		WATER	LANSING	MI
	00032705	WATER	LANSING	MI
DOMINION EAST OHIO	2500004234070	GAS	RICHMOND	VA
	2500006543415	GAS	RICHMOND	VA
	2500008644646	GAS	RICHMOND	VA
	7422000178580	GAS	RICHMOND	VA
	7500067249714	GAS	RICHMOND	VA
DOMINION VIRGINIA POWER	0449037621	ELECTRIC	RICHMOND	VA
	4080552336	ELECTRIC	RICHMOND	VA
DTE ENERGY	121769500012	ELECTRIC	CINCINNATI	OH
		ELECTRIC	CINCINNATI	OH
	121769500020	GAS	CINCINNATI	OH
	121769500038	GAS	CINCINNATI	OH
	121769500046	GAS	CINCINNATI	OH
	121769500053	ELECTRIC	CINCINNATI	OH
	121769500079	GAS	CINCINNATI	OH
	215377600014	ELECTRIC	CINCINNATI	OH
	459061500029	GAS	CINCINNATI	OH
DUKE ENERGY	01603624110	ELECTRIC	CHARLOTTE	NC
	03703796019	ELECTRIC	CHARLOTTE	NC
	1378231977	ELECTRIC	CHARLOTTE	NC
	1636792807	ELECTRIC	CHARLOTTE	NC
	1769732025	ELECTRIC	CHARLOTTE	NC
	1896076196	ELECTRIC	CHARLOTTE	NC
	2666176265	DEPOSIT	CHARLOTTE	NC
		ELECTRIC	CHARLOTTE	NC
87603569030	ELECTRIC	CHARLOTTE	NC	
DUKE ENERGY PROGRESS	3587152541	ELECTRIC	CHARLOTTE	NC
	4546777444	DEPOSIT	CHARLOTTE	NC
		ELECTRIC	CHARLOTTE	NC
	6491548712	DEPOSIT	CHARLOTTE	NC
		ELECTRIC	CHARLOTTE	NC
	6756560113	DEPOSIT	CHARLOTTE	NC
ELECTRIC		CHARLOTTE	NC	
DUQUESNE LIGHT CO	0778345882	DEPOSIT	PITTSBURGH	PA
		ELECTRIC	PITTSBURGH	PA
	6208300000	ELECTRIC	PITTSBURGH	PA
	6208300608	ELECTRIC	PITTSBURGH	PA
	7208300000	ELECTRIC	PITTSBURGH	PA
EL PASO ELECTRIC	4951846502	DEPOSIT	DALLAS	TX
		ELECTRIC	DALLAS	TX
EL PASO WATER UTILITIES	2615861302	DEPOSIT	EL PASO	TX
		SEWER	EL PASO	TX
		WATER	EL PASO	TX
	2615862301	DEPOSIT	EL PASO	TX
		WATER	EL PASO	TX
EMERALD COAST UTILITIES AUTH	348978106710	DEPOSIT	PENSACOLA	FL
		SEWER	PENSACOLA	FL
		WATER	PENSACOLA	FL
ENTERGY	2951123	ELECTRIC	ANDALUSIA	AL
	2951134	ELECTRIC	ANDALUSIA	AL
EPB	1201375009	ELECTRIC	CHATTANOOGA	TN

Utility Name	Account#	Utility Type	City	State
EQUITABLE GAS	004609962000018	GAS	PITTSBURGH	PA
ERIE WATER WORKS	572170772940	SEWER	CLEARFIELD	PA
		WATER	CLEARFIELD	PA
EVANSVILLE WATERWORKS DEPT	61420865194759	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
	63011350197261	WATER	COLUMBUS	OH
FIRST UTILITY DIST OF KNOX CO	13216001	SEWER	BIRMINGHAM	AL
		WATER	BIRMINGHAM	AL
	13217001	WATER	BIRMINGHAM	AL
FLINT TOWNSHIP	070000395300160172	SEWER	FLINT	MI
		WATER	FLINT	MI
	070000397620160430	SEWER	FLINT	MI
		WATER	FLINT	MI
07000039762F202131	WATER	FLINT	MI	
FLORENCE UTILITIES	107930001	ELECTRIC	FLORENCE	AL
		GAS	FLORENCE	AL
		SEWER	FLORENCE	AL
		WATER	FLORENCE	AL
	107930002	WATER	FLORENCE	AL
107930003	WATER	FLORENCE	AL	
FOREST HILLS MUNICIPAL AUTH	330050041604	SEWER	SAINT MICHAEL	PA
		WATER	SAINT MICHAEL	PA
FPL	5384033386	DEPOSIT	MIAMI	FL
		ELECTRIC	MIAMI	FL
	5783203549	DEPOSIT	MIAMI	FL
		ELECTRIC	MIAMI	FL
	8851105414	DEPOSIT	MIAMI	FL
ELECTRIC		MIAMI	FL	
FPL ENERGY SERVICES	6485934320	GAS	MIAMI	FL
FREDERICK CO SANITATION AUTH	6442041101	SEWER	WINCHESTER	VA
		WATER	WINCHESTER	VA
	8442041101	WATER	WINCHESTER	VA
GDF SUEZ Energy Resources NA	0213440003	ELECTRIC	PADUCAH	KY
	0884560007	ELECTRIC	PADUCAH	KY
	2105981004	ELECTRIC	PADUCAH	KY
	2188381000	ELECTRIC	PADUCAH	KY
	2849620008	ELECTRIC	PADUCAH	KY
	5328931009	ELECTRIC	PADUCAH	KY
	6338301005	ELECTRIC	PADUCAH	KY
	8207511008	ELECTRIC	PADUCAH	KY
	9908261002	ELECTRIC	PADUCAH	KY
GEORGIA POWER	1293808019	ELECTRIC	ATLANTA	GA
	1551562078	ELECTRIC	ATLANTA	GA
GRAND CHUTE UTILITIES	221119100	SEWER	GRAND CHUTE	WI
		WATER	GRAND CHUTE	WI
GRAND STRAND WATER & SEWER AUTHORITY	1677215301	DEPOSIT	CONWAY	SC
		WATER	CONWAY	SC
	1681024001	DEPOSIT	CONWAY	SC
		SEWER	CONWAY	SC
		WATER	CONWAY	SC
GRAND TRAVERSE COUNTY DPW	5341421	SEWER	TRAVERSE CITY	MI
		WATER	TRAVERSE CITY	MI
GREATER PEORIA SANITARY DIST	130425501	SEWER	PEORIA	IL
GREENE TOWNSHIP MUNICIPAL AUTH	393600	SEWER	COLUMBUS	OH
GREENFIELD UTILITIES	400012233	ELECTRIC	GREENFIELD	IN
		SEWER	GREENFIELD	IN

Utility Name	Account#	Utility Type	City	State
		WATER	GREENFIELD	IN
	400012234	WATER	GREENFIELD	IN
	400012237	WATER	GREENFIELD	IN
GREENVILLE UTILITIES	5862500000	E,G,S & W	Greenville	NC
	4242600000	ELECTRIC	Greenville	NC
	4354000000	E,S & W	Greenville	NC
	4960000000	G,S & W	Greenville	NC
	9220000000	WATER	Greenville	NC
	4542600000	ELECTRIC	Greenville	NC
	3753000000	E,G,S & W	Greenville	NC
	5431300000	E,G,S & W	Greenville	NC
	2459100000	WATER	Greenville	NC
	2502000000	WATER	Greenville	NC
	6145500000	E & G	Greenville	NC
	1565200000	W & S	Greenville	NC
GREENWOOD SANITATION	648598	SEWER	INDIANAPOLIS	IN
GREENWOOD STORMWATER UTILITY	1084	SEWER	INDIANAPOLIS	IN
GUILFORD WATER AUTHORITY	0001113	WATER	CHAMBERSBURG	PA
GULF POWER	0468437041	DEPOSIT	PENSACOLA	FL
		ELECTRIC	PENSACOLA	FL
HARRIS CO WCID 110	107800000350000	SEWER	HOUSTON	TX
		WATER	HOUSTON	TX
	107800000351000	WATER	HOUSTON	TX
	107800000352000	WATER	HOUSTON	TX
HARRIS COUNTY MUD 248	2080018011	SEWER	CYPRESS	TX
		WATER	CYPRESS	TX
	2080019011	WATER	CYPRESS	TX
HIGHLAND SEWER & WATER AUTH	7391	SEWER	JOHNSTOWN	PA
		WATER	JOHNSTOWN	PA
HIXSON UTILITY DISTRICT	740015270095	SEWER	HIXSON	TN
		WATER	HIXSON	TN
	7400152703	SEWER	HIXSON	TN
		WATER	HIXSON	TN
HUNTSVILLE UTILITIES	211010063659	ELECTRIC	HUNTSVILLE	AL
		GAS	HUNTSVILLE	AL
		SEWER	HUNTSVILLE	AL
		WATER	HUNTSVILLE	AL
ILLINOIS AMERICAN WATER	1025210000712940	WATER	PALATINE	IL
	1025210001359823	WATER	PALATINE	IL
	1025220002872623	WATER	PALATINE	IL
	1025220003597239	WATER	PALATINE	IL
INDIANA AMERICAN WATER	1010210004978315	WATER	PALATINE	IL
	1010210006516522	WATER	PALATINE	IL
	1010210006769128	WATER	PALATINE	IL
	1010210006981140	WATER	PALATINE	IL
	1010210006981294	WATER	PALATINE	IL
	1010210007528764	WATER	PALATINE	IL
	1010220009998465	WATER	PALATINE	IL
	1010220009998472	WATER	PALATINE	IL
	1010220009998502	WATER	PALATINE	IL
	1010220010067682	WATER	PALATINE	IL
INDIANA MICHIGAN POWER	04228436715	ELECTRIC	CANTON	OH
INDIANAPOLIS POWER & LIGHT CO	1116136	ELECTRIC	INDIANAPOLIS	IN
	1212370	ELECTRIC	INDIANAPOLIS	IN
	1213817	ELECTRIC	INDIANAPOLIS	IN

Utility Name	Account#	Utility Type	City	State
INTERMOUNTAIN RURAL ELECTRIC ASSOCIATION	95515216	DEPOSIT	SEDALIA	CO
		ELECTRIC	SEDALIA	CO
IOWA AMERICAN WATER	10112100002373747	WATER	PALATINE	IL
	1011210002373747	WATER	PALATINE	IL
	1011210003361846	WATER	PALATINE	IL
JACKSON ENERGY AUTHORITY	241121141121	ELECTRIC	JACKSON	TN
		GAS	JACKSON	TN
		SEWER	JACKSON	TN
		WATER	JACKSON	TN
JEA	5999232634	ELECTRIC	JACKSONVILLE	FL
		SEWER	JACKSONVILLE	FL
		WATER	JACKSONVILLE	FL
KALAMAZOO CITY TREASURER	WBM00534802	WATER	GRAND RAPIDS	MI
KANSAS GAS SERVICE	5108472471688532	GAS	TULSA	OK
	510847247168853209	GAS	TULSA	OK
KENOSHA WATER UTILITY	2068021181000	SEWER	KENOSHA	WI
		WATER	KENOSHA	WI
	2068021181901	WATER	KENOSHA	WI
	2321331201999	SEWER	KENOSHA	WI
	5068021181902	WATER	KENOSHA	WI
KOCHVILLE TOWNSHIP	04245	SEWER	SAGINAW	MI
		WATER	SAGINAW	MI
KUB	6297993699	GAS	KNOXVILLE	TN
LACKAWANNA RVR BASIN SWR AUTH	080608919	SEWER	OLYPHANT	PA
LACLEDE GAS CO	3663785096	GAS	ST LOUIS	MO
	3966442030	GAS	ST LOUIS	MO
LAKE COUNTY DEPARTMENT OF UTILITIES	E384350500	SEWER	TWINSBURG	OH
LCWSA	686199	SEWER	MONTOURSVILLE	PA
		WATER	MONTOURSVILLE	PA
LEBANON UTILITIES	0151038001	SEWER	LEBANON	IN
		WATER	LEBANON	IN
	0994013701	ELECTRIC	LEBANON	IN
		SEWER	LEBANON	IN
		WATER	LEBANON	IN
LEGAL TAX SERVICE INC	WMS9716004100	SEWER	PITTSBURGH	PA
LENOIR CITY UTILITIES BOARD	224814124862	ELECTRIC	LENOIR CITY	TN
LPTA	10361700098	SEWER	HARRISBURG	PA
LUBBOCK POWER & LIGHT	95273439849664	ELECTRIC	LUBBOCK	TX
		SEWER	LUBBOCK	TX
		TRASH	LUBBOCK	TX
		WATER	LUBBOCK	TX
MADISON GAS & ELECTRIC	23054604	GAS	MADISON	WI
MARQUETTE BD OF LIGHT & POWER	5751665000	DEPOSIT	MARQUETTE	MI
		ELECTRIC	MARQUETTE	MI
MERRILLVILLE CONSERVANCY DIST	1801146100	SEWER	MERRILLVILLE	IN
		WATER	MERRILLVILLE	IN
MET ED	100039682024	ELECTRIC	ANDALUSIA	AL
METROPOLITAN ST LOUIS SWR DIST	05642509	SEWER	ST LOUIS	MO
	11477437	SEWER	ST LOUIS	MO
MICHIGAN GAS UTILITIES CORP	050235810200001	GAS	PRESCOTT	AZ
	45525847	GAS	PRESCOTT	AZ
MIDAMERICAN ENERGY CO	1317124018	GAS	DAVENPORT	IA
	5475091014	ELECTRIC	DAVENPORT	IA
		GAS	DAVENPORT	IA
MIDDLE TENNESSEE ELECTRIC	200058524555	ELECTRIC	MOUNT JULIET	TN
MILLCREEK TOWNSHIP	S170449001	SEWER	ERIE	PA

Utility Name	Account#	Utility Type	City	State
MINNESOTA ENRGY RESOURCES CORP	050488799200001	GAS	PRESCOTT	AZ
	050522052300001	GAS	PRESCOTT	AZ
	050558973800001	GAS	PRESCOTT	AZ
	41873324	GAS	PRESCOTT	AZ
	43344217	GAS	PRESCOTT	AZ
	48879944	GAS	PRESCOTT	AZ
MINNESOTA POWER	177055	ELECTRIC	DULUTH	MN
	177056	ELECTRIC	DULUTH	MN
	37816	ELECTRIC	DULUTH	MN
	5507710000	ELECTRIC	DULUTH	MN
	6187300000	ELECTRIC	DULUTH	MN
	6507710000	ELECTRIC	DULUTH	MN
MISSISSIPPI POWER CO	9439182072	ELECTRIC	BIRMINGHAM	AL
MISSOURI AMERICAN WATER	1017220002847771	WATER	PALATINE	IL
	1017220002847788	WATER	PALATINE	IL
	1017220010950685	WATER	PALATINE	IL
	1017220010950692	WATER	PALATINE	IL
	1017220010950708	WATER	PALATINE	IL
	1017220012795884	WATER	PALATINE	IL
MOBILE AREA WATER & SWR SYSTEM	0219297301	SEWER	BIRMINGHAM	AL
		WATER	BIRMINGHAM	AL
MOBILE GAS	330223572	GAS	ATLANTA	GA
MOHAWK VALLEY WATER AUTHORITY	000041705	SEWER	UTICA	NY
		WATER	UTICA	NY
MONROE COUNTY WATER AUTHORITY	156507	WATER	HENRIETTA	NY
	156508	WATER	HENRIETTA	NY
	391588	WATER	HENRIETTA	NY
	391589	WATER	HENRIETTA	NY
MONROEVILLE MUNICIPAL AUTHORITY	96507	SEWER	HERMITAGE	PA
		WATER	HERMITAGE	PA
MONTGOMERY WATER WORKS & SEWER BOARD	2690480303	DEPOSIT	MONTGOMERY	AL
		WATER	MONTGOMERY	AL
MOON TWP MUNICIPAL AUTHORITY	201046910	SEWER	MOON TWP	PA
		WATER	MOON TWP	PA
MOUNTAINEER GAS CO	376951449263	GAS	CHARLESTON	WV
MUNICIPAL AUTH WESTMORELAND CO	G21101313	SEWER	GREENSBURG	PA
		WATER	GREENSBURG	PA
	G45009200	WATER	GREENSBURG	PA
NATIONAL FUEL	524729311	GAS	COLUMBUS	OH
	573503503	GAS	COLUMBUS	OH
NATIONAL GRID	0573733141	ELECTRIC	NEWARK	NJ
	0693733130	GAS	NEWARK	NJ
	1244043008	ELECTRIC	NEWARK	NJ
		GAS	NEWARK	NJ
	2302129015	ELECTRIC	NEWARK	NJ
		GAS	NEWARK	NJ
7028735129	ELECTRIC	NEWARK	NJ	
NEW YORK STATE ELEC & GAS CORP	10010998853	ELECTRIC	NEWARK	NJ
		GAS	NEWARK	NJ
	10013238844	ELECTRIC	NEWARK	NJ
NEWMAN UTILITIES	563286135109	SEWER	COLUMBUS	GA
		WATER	COLUMBUS	GA
NICOR GAS	36790227437	DEPOSIT	CAROL STREAM	IL
		GAS	CAROL STREAM	IL
	55027567746	GAS	CAROL STREAM	IL
	58577020009	GAS	CAROL STREAM	IL

Utility Name	Account#	Utility Type	City	State
	73910537916	GAS	CAROL STREAM	IL
NIPSCO	5532310093	ELECTRIC	MERRILLVILLE	IN
		GAS	MERRILLVILLE	IN
	8323730050	GAS	MERRILLVILLE	IN
NORTH LITTLE ROCK ELECTRIC	0013952312	DEPOSIT	NORTH LITTLE ROCK	AR
		ELECTRIC	NORTH LITTLE ROCK	AR
NORTHERN VIRGINIA ELECTRIC COOPERATIVE	6239724001	DEPOSIT	ALEXANDRIA	VA
		ELECTRIC	ALEXANDRIA	VA
NRG BUSINESS SOLUTIONS	000009937621	ELECTRIC	PITTSBURGH	PA
	000009937622	ELECTRIC	PITTSBURGH	PA
	000009937623	ELECTRIC	PITTSBURGH	PA
	000009937624	ELECTRIC	PITTSBURGH	PA
	000009937625	ELECTRIC	PITTSBURGH	PA
	000009937626	ELECTRIC	PITTSBURGH	PA
	000009937627	ELECTRIC	PITTSBURGH	PA
	000009937706	ELECTRIC	PITTSBURGH	PA
	000010631467	ELECTRIC	PITTSBURGH	PA
OFALLON WATER & SEWER DEPARTMENT	18994	WATER	O FALLON	IL
	19048	WATER	O FALLON	IL
OHIO EDISON	110009887412	ELECTRIC	ANDALUSIA	AL
	110012085319	ELECTRIC	ANDALUSIA	AL
OKLAHOMA NATURAL GAS COMPANY	213213074256890945	DEPOSIT	KANSAS CITY	MO
		GAS	KANSAS CITY	MO
ONEPOINT TECHNOLOGIES, INC.	SNX00282252	SEWER	MCDONOUGH	GA
		WATER	MCDONOUGH	GA
ONONDAGA COUNTY WATER AUTH	198705201552	WATER	BUFFALO	NY
OPELIKA POWER SERVICES	127425001	ELECTRIC	OPELIKA	AL
	127425002	ELECTRIC	OPELIKA	AL
	127425003	ELECTRIC	OPELIKA	AL
	12742569142	ELECTRIC	OPELIKA	AL
	12742569810	ELECTRIC	OPELIKA	AL
	12742569816	ELECTRIC	OPELIKA	AL
OPELIKA UTILITY BOARD	36540516022	SEWER	OPELIKA	AL
		WATER	OPELIKA	AL
ORANGE & ROCKLAND	0990958015	GAS	SPRING VALLEY	NY
	1011958036	ELECTRIC	SPRING VALLEY	NY
OTTER TAIL POWER CO	10004168	ELECTRIC	BEMIDJI	MN
PADUCAH POWER SYSTEM	760621001	ELECTRIC	PADUCAH	KY
PADUCAH WATER	044589000	SEWER	PADUCAH	KY
		TRASH	PADUCAH	KY
		WATER	PADUCAH	KY
PECO	3387170133	DEPOSIT	PHILADELPHIA	PA
		ELECTRIC	PHILADELPHIA	PA
		GAS	PHILADELPHIA	PA
PENELEC	100037357603	DEPOSIT	ANDALUSIA	AL
		ELECTRIC	ANDALUSIA	AL
	100063177040	ELECTRIC	ANDALUSIA	AL
PENNSYLVANIA AMERICAN WATER	1024210029541873	WATER	PITTSBURGH	PA
	1024210030444064	WATER	PITTSBURGH	PA
	1024210030895242	WATER	PITTSBURGH	PA
PEOPLES NATURAL GAS CO	004609962000018	GAS	PITTSBURGH	PA
	200004179525	GAS	PITTSBURGH	PA
	200004179657	GAS	PITTSBURGH	PA
	200008646503	GAS	PITTSBURGH	PA
	210002706997	GAS	PITTSBURGH	PA
	210002896574	GAS	PITTSBURGH	PA

Utility Name	Account#	Utility Type	City	State
PIEDMONT NATURAL GAS	8002415875001	GAS	DALLAS	TX
	8002415875002	GAS	DALLAS	TX
	8002415875004	GAS	DALLAS	TX
	8002415875005	GAS	DALLAS	TX
	8002415875006	GAS	DALLAS	TX
PPL ELECTRIC UTILITIES CORP	1803037006	ELECTRIC	ANDALUSIA	AL
	2103788005	ELECTRIC	ANDALUSIA	AL
	3468062038	ELECTRIC	ANDALUSIA	AL
PSNC ENERGY	1198104846421	GAS	COLUMBIA	SC
	9210069974944	GAS	COLUMBIA	SC
	9210094218803	GAS	COLUMBIA	SC
	9210095879488	GAS	COLUMBIA	SC
	9210099767199	GAS	COLUMBIA	SC
PUBLIC SERVICE COMPANY OF OKLAHOMA	95539423814	ELECTRIC	CANTON	OH
PUBLIC WORKS & UTILITIES	417903893138	SEWER	WICHITA	KS
		WATER	WICHITA	KS
PUBLIC WORKS COMMISSION	9870110000	ELECTRIC	FAYETTEVILLE	NC
		SEWER	FAYETTEVILLE	NC
		WATER	FAYETTEVILLE	NC
RELIANT DEPT 0954	107003543	ELECTRIC	DALLAS	TX
	115671240	ELECTRIC	DALLAS	TX
	115671257	ELECTRIC	DALLAS	TX
	115769663	ELECTRIC	DALLAS	TX
	117170787	ELECTRIC	DALLAS	TX
	119380772	ELECTRIC	DALLAS	TX
	69866044	ELECTRIC	DALLAS	TX
	69866051	ELECTRIC	DALLAS	TX
	69995140	ELECTRIC	DALLAS	TX
	69995157	ELECTRIC	DALLAS	TX
	70120076	ELECTRIC	DALLAS	TX
	96895396	ELECTRIC	DALLAS	TX
	97814784	ELECTRIC	DALLAS	TX
	97838619	ELECTRIC	DALLAS	TX
RELIANT ENERGY SOLUTIONS	69866036	ELECTRIC	COLUMBUS	OH
	70146451	ELECTRIC	COLUMBUS	OH
REYNOLDSBURG WATER DEPT	3890595002	SEWER	REYNOLDSBURG	OH
		WATER	REYNOLDSBURG	OH
	3890596002	WATER	REYNOLDSBURG	OH
RG&E	20011261151	ELECTRIC	NEWARK	NJ
	20011261185	GAS	NEWARK	NJ
	20011261342	GAS	NEWARK	NJ
	20011789011	ELECTRIC	NEWARK	NJ
ROANOKE GAS CO	06576920	GAS	CHARLOTTE	NC
ROCHESTER PUBLIC UTILITIES	300000566722	ELECTRIC	JACKSON	TN
		SEWER	JACKSON	TN
		WATER	JACKSON	TN
ROCK RIVER WATER RECLAMATION	0901020FR	SEWER	ROCKFORD	IL
		WATER	ROCKFORD	IL
ROTHSCHILD WATERWORKS	000842000	SEWER	ROTHSCHILD	WI
		WATER	ROTHSCHILD	WI
SAN ANTONIO WATER SYSTEM	00099914200303470004	SEWER	SAN ANTONIO	TX
		WATER	SAN ANTONIO	TX
SANTEE COOPER	0164381228	ELECTRIC	MONCK'S CORNER	SC

Utility Name	Account#	Utility Type	City	State
SCE&G	3210101804689	DEPOSIT	COLUMBIA	SC
		ELECTRIC	COLUMBIA	SC
	3210104006720	DEPOSIT	COLUMBIA	SC
		GAS	COLUMBIA	SC
SEACOAST UTILITY AUTHORITY	00003061	DEPOSIT	PALM BEACH GARDEN	FL
		WATER	PALM BEACH GARDEN	FL
	00003080	DEPOSIT	PALM BEACH GARDEN	FL
		SEWER	PALM BEACH GARDEN	FL
SEMCO ENERGY GAS COMPANY	0108268501	GAS	CINCINNATI	OH
	0255195501	GAS	CINCINNATI	OH
SEMINOLE COUNTY	148299331114	WATER	LAKE MARY	FL
SHEFFIELD VILLAGE WATER DEPT	031417001	SEWER	CLEVELAND	OH
		WATER	CLEVELAND	OH
SHELBY TOWNSHIP	336976500001	SEWER	SHELBY TOWNSHIP	MI
		WATER	SHELBY TOWNSHIP	MI
SHENANDOAH VALLEY ELEC COOP	1054271001	ELECTRIC	BALTIMORE	MD
SOUTHEAST ALABAMA GAS DISTRICT	261690	GAS	ANDALUSIA	AL
	2616902	GAS	ANDALUSIA	AL
SOUTHWESTERN ELECTRIC POWER	96213166919	ELECTRIC	CANTON	OH
ST JOHNS COUNTY UTILITY DEPT	530605124524	SEWER	ST. AUGUSTINE	FL
		WATER	ST. AUGUSTINE	FL
SUDDEN LINK	100001-3002-700153301	CABLE	Dallas	TX
TAMPA ELECTRIC	18811645702	DEPOSIT	TAMPA	FL
		ELECTRIC	TAMPA	FL
TECO PEOPLES GAS	16698532	DEPOSIT	TAMPA	FL
		GAS	TAMPA	FL
	17049925	DEPOSIT	TAMPA	FL
		GAS	TAMPA	FL
	21122361	DEPOSIT	TAMPA	FL
		GAS	TAMPA	FL
TEXARKANA WATER UTILITIES	0990434001	SEWER	TEXARKANA	TX
		WATER	TEXARKANA	TX
	0990434101	WATER	TEXARKANA	TX
TEXAS GAS SERVICE	912622940239958782	DEPOSIT	KANSAS CITY	MO
		GAS	KANSAS CITY	MO
THE CITY OF NILES	511718153787	ELECTRIC	NILES	OH
	511757153987	ELECTRIC	NILES	OH
THE HEMPFIELD TWP MUNIE AUTH	22211131300	SEWER	GREENSBURG	PA
THE ILLUMINATING CO	110028205562	ELECTRIC	ANDALUSIA	AL
THE WATER WORKS & SEWER BOARD	150501	SEWER	GADSDEN	AL
		WATER	GADSDEN	AL
	150511	WATER	GADSDEN	AL
THE YORK WATER CO	36288029	WATER	YORK	PA
	36288030	WATER	YORK	PA
TIGER INC	0294501	GAS	TULSA	OK
	0294502	GAS	TULSA	OK
TOLEDO EDISON	110019011904	ELECTRIC	ANDALUSIA	AL
TOWN OF CARY	179924132287	SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
TOWN OF MOORESVILLE	105454	SEWER	CHARLOTTE	NC
		WATER	CHARLOTTE	NC
TOWN OF PLATTSBURGH WTR & SWR	2584231061	WATER	PLATTSBURGH	NY
	3184231052	SEWER	PLATTSBURGH	NY
		WATER	PLATTSBURGH	NY

Utility Name	Account#	Utility Type	City	State
TOWN OF SHEBOYGAN	3426210000	SEWER	SHEBOYGAN	WI
		WATER	SHEBOYGAN	WI
TOWN OF TONAWANDA	32728700002	SEWER	KINGSTON	NY
		WATER	KINGSTON	NY
TOWN OF WALLKILL	5100028360	SEWER	MIDDLETOWN	NY
		WATER	MIDDLETOWN	NY
TOWN OF WATERTOWN	1090	SEWER	WATERTOWN	NY
		WATER	WATERTOWN	NY
TREASURER SPOTSYLVANIA COUNTY	071629572322	SEWER	SPOTSYLVANIA	VA
		WATER	SPOTSYLVANIA	VA
TRUE NATURAL GAS	33237427001	GAS	ATLANTA	GA
	33237427002	ELECTRIC	ATLANTA	GA
TRUMBULL COUNTY WATER & SEWER	410100023900000	SEWER	VIENNA	OH
		WATER	VIENNA	OH
	410100023900001	SEWER	VIENNA	OH
		WATER	VIENNA	OH
	410102230010000	SEWER	VIENNA	OH
		WATER	VIENNA	OH
UGI PENN NATURAL GAS INC	920502199533	GAS	WILMINGTON	DE
	921102031145	GAS	WILMINGTON	DE
UGI UTILITIES INC	211421137701	GAS	WILMINGTON	DE
UNITED WATER PENNSYLVANIA	00200113620000	WATER	PITTSBURGH	PA
URBANA & CHAMPAIGN SANITARY DISTRICT	412001101007	SEWER	URBANA	IL
UTILITY BILLING SERVICES	26507643018	SEWER	LITTLE ROCK	AR
		WATER	LITTLE ROCK	AR
	98700653003	WATER	LITTLE ROCK	AR
VECTREN ENERGY DELIVERY	0130038818810001220	ELECTRIC	INDIANAPOLIS	IN
	0130038818813314048	ELECTRIC	INDIANAPOLIS	IN
		GAS	INDIANAPOLIS	IN
	0260020393154996571	DEPOSIT	INDIANAPOLIS	IN
		GAS	INDIANAPOLIS	IN
	0260020393157824698	GAS	INDIANAPOLIS	IN
	0260020393157837014	GAS	INDIANAPOLIS	IN
	0262041728150007013	GAS	INDIANAPOLIS	IN
	0262041728157693286	GAS	INDIANAPOLIS	IN
	0262041728157771860	GAS	INDIANAPOLIS	IN
	0262041728157988262	GAS	INDIANAPOLIS	IN
	0262041728158179385	DEPOSIT	INDIANAPOLIS	IN
		GAS	INDIANAPOLIS	IN
	0262140232550007013	GAS	INDIANAPOLIS	IN
	0262140232558179385	GAS	INDIANAPOLIS	IN
	0262140233054996571	GAS	INDIANAPOLIS	IN
0340163971625930474	GAS	INDIANAPOLIS	IN	
VILLAGE OF ALGONQUIN	2099921	WATER	ALGONQUIN	IL
VILLAGE OF DEFOREST	391	WATER	DE FOREST	WI
VILLAGE OF GERMANTOWN	002949880000	SEWER	GERMANTOWN	WI
		WATER	GERMANTOWN	WI
VILLAGE OF HOWARD WTR SWR DEPT	0300001480004	SEWER	GREEN BAY	WI
		WATER	GREEN BAY	WI
	0300007091004	SEWER	GREEN BAY	WI
VILLAGE OF WEST BARABOO	4020000	SEWER	BARABOO	WI
		WATER	BARABOO	WI
WALTON EMC	847303000	ELECTRIC	MONROE	GA
		GAS	MONROE	GA
	847303001	GAS	MONROE	GA
	847303002	GAS	MONROE	GA

Utility Name	Account#	Utility Type	City	State
WALTON EMC NATURAL GAS	847303003	GAS	MONROE	GA
WARREN COUNTY WATER DISTRICT	0485710097060	WATER	BOWLING GREEN	KY
	0485720097260	SEWER	BOWLING GREEN	KY
		WATER	BOWLING GREEN	KY
WARREN RURAL ELECTRIC COOP COR	75098001	ELECTRIC	HOPKINSVILLE	KY
	75098002	DEPOSIT	HOPKINSVILLE	KY
		ELECTRIC	HOPKINSVILLE	KY
WASHINGTON GAS	320000836314	GAS	PHILADELPHIA	PA
	320001149493	GAS	PHILADELPHIA	PA
	3265048508	DEPOSIT	PHILADELPHIA	PA
		GAS	PHILADELPHIA	PA
	3265457741	DEPOSIT	PHILADELPHIA	PA
		GAS	PHILADELPHIA	PA
	3984341911	GAS	PHILADELPHIA	PA
WAUKESHA WATER UTILITY	308571500	SEWER	WAUKESHA	WI
		WATER	WAUKESHA	WI
WE ENERGIES	0652207380	ELECTRIC	MILWAUKEE	WI
	1806292607	ELECTRIC	MILWAUKEE	WI
		GAS	MILWAUKEE	WI
	2612157616	ELECTRIC	MILWAUKEE	WI
	2829483778	GAS	MILWAUKEE	WI
	4045455172	ELECTRIC	MILWAUKEE	WI
		GAS	MILWAUKEE	WI
	6457012105	ELECTRIC	MILWAUKEE	WI
	7248956913	GAS	MILWAUKEE	WI
	7844372940	ELECTRIC	MILWAUKEE	WI
9041632178	GAS	MILWAUKEE	WI	
WEST MANCHESTER TOWNSHIP	008742000	SEWER	BALTIMORE	MD
	5250188001	SEWER	BALTIMORE	MD
WEST PENN POWER	100090321124	ELECTRIC	ANDALUSIA	AL
	100092755659	ELECTRIC	ANDALUSIA	AL
	100093995429	ELECTRIC	ANDALUSIA	AL
WEST WILSON UTILITY DISTRICT	775002000097	WATER	MT JULIET	TN
	775002010097	WATER	MT JULIET	TN
	775002030097	WATER	MT JULIET	TN
WESTAR ENERGY	0271283008	ELECTRIC	TOPEKA	KS
WESTERN VIRGINIA WTR AUTH	143404557535	SEWER	ROANOKE	VA
		WATER	ROANOKE	VA
WESTPOINTE PLAZA LP	184556000	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
	414001AM1270	SEWER	COLUMBUS	OH
		WATER	COLUMBUS	OH
WEWJA	117550501	SEWER	WASHINGTON	PA
WILLMUT GAS CO	000031759001	GAS	HATTIESBURG	MS
WISCONSIN PUBLIC SERVICE CORP	040478622300001	ELECTRIC	GREEN BAY	WI
		GAS	GREEN BAY	WI
	040478622300003	ELECTRIC	GREEN BAY	WI
		GAS	GREEN BAY	WI
	040679503400001	GAS	GREEN BAY	WI
XCEL ENERGY	5108274619	ELECTRIC	MINNEAPOLIS	MN
	5142208542	GAS	MINNEAPOLIS	MN
	5164517779	GAS	MINNEAPOLIS	MN
	5173577189	ELECTRIC	MINNEAPOLIS	MN
		GAS	MINNEAPOLIS	MN
	5173821982	ELECTRIC	MINNEAPOLIS	MN
GAS		MINNEAPOLIS	MN	

Utility Name	Account#	Utility Type	City	State
XCEL ENERGY (cont'd)	5176448510	GAS	MINNEAPOLIS	MN
	5181450742	ELECTRIC	MINNEAPOLIS	MN
	5190955489	ELECTRIC	MINNEAPOLIS	MN
	5200478664	ELECTRIC	MINNEAPOLIS	MN
		GAS	MINNEAPOLIS	MN
	5287073576	ELECTRIC	MINNEAPOLIS	MN
		GAS	MINNEAPOLIS	MN
	5300114433276	DEPOSIT	MINNEAPOLIS	MN
		GAS	MINNEAPOLIS	MN
	5338432829	ELECTRIC	MINNEAPOLIS	MN
		GAS	MINNEAPOLIS	MN
	5371043851	ELECTRIC	MINNEAPOLIS	MN
	5439426630	ELECTRIC	MINNEAPOLIS	MN

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:

Gander Mountain Company,

Debtor.

Case No.: 17-30673
Chapter 11 Case

In re:

Overton's, Inc.,

Debtor.

Case No.: 17-30675
Chapter 11 Case

**MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR ORDER GRANTING
EXPEDITED RELIEF AND ESTABLISHING PROCEDURES REGARDING
ADEQUATE ASSURANCE OF FUTURE PERFORMANCE FOR UTILITIES**

The above-captioned debtors (the “Debtors”) submit this memorandum of law in support of their Motion for an Order Granting Expedited Relief and Establishing Procedures Regarding Adequate Assurance of Future Performance for Utilities (the “Motion”). The Motion should be granted because the procedures proposed by the Debtors are fair and appropriate, and will allow the Debtors to work with the Utilities in an organized way to prevent disruptions and harm to the Debtors’ businesses and estates.

BACKGROUND

The supporting facts are set forth in the verified Motion. All capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Motion.

LEGAL ANALYSIS

I. THE DEBTORS' REQUEST FOR EXPEDITED RELIEF SHOULD BE GRANTED.

The Debtors request expedited relief on the Motion. Local Rule 9006-1(b) provides that “moving documents shall be filed and served . . . not later than fourteen days before the hearing date.” Local Rule 9006-1(e), however, provides that a court may reduce notice for cause. Cause exists here to grant the motion on an expedited basis. The Debtors operate retail stores that depend on the reliable delivery of power and other Utility Services, and because of the nature of the Debtors’ operations, it is essential that the Utility Services continue uninterrupted. Should any Utility refuse or discontinue service, even for a brief period, the Debtors’ operations could be severely disrupted, and there could be safety issues related to in-store customers. The impact of this disruption on the Debtors’ business operations and revenue would be extremely harmful and could jeopardize the Debtors’ sale and other efforts to maximize value for all parties in interest. To prevent these potential disruptions and the harm they would cause, it is critical that procedures put in place quickly so that the Debtors and Utilities can quickly and constructively work together. Furthermore, the relief requested provides the Utilities with a fair and orderly procedure for addressing requests for additional or different adequate assurance. Without the Adequate Assurance Procedures, the Debtors could be forced to address likely hundreds of requests by Utilities in a disorganized manner at a critical period in these chapter 11 cases and during a time when the Debtors’ efforts could be more productively focused on the continuation of the Debtors’ operations for the benefit of all parties in interest.

II. THE UTILITIES HAVE ADEQUATE ASSURANCE OF PAYMENT AND THE ADEQUATE ASSURANCE PROCEDURES ARE APPROPRIATE.

Section 366 of the Bankruptcy Code protects a debtor against the immediate termination of utility services after commencing its case. Under that section, a utility company may not,

during the first 30 days of a chapter 11 case, alter, refuse, or discontinue services to, or discriminate against, a debtor solely on the basis of the commencement of the case or the failure of the debtor to pay a prepetition debt. 11 U.S.C. § 366.¹ A utility company may, however, alter, refuse or discontinue service following such 30-day period, if the debtor does not provide “adequate assurance” of payment for postpetition services in a form “satisfactory” to the utility, subject to the Court’s review and approval. Pursuant to section 366(c)(3)(B), in determining whether an assurance of payment is adequate, the court may not consider (a) the absence of security before the petition date, (b) the debtor’s history of timely payments or (c) the availability of an administrative expense priority.

While the Bankruptcy Code provides guidance as to the required nature of adequate assurance, the Court retains the discretion to determine the amount of adequate assurance necessary or to change the fundamental requirement that assurance of payment must simply be adequate. *Compare* 11 U.S.C. § 366(b) (“On request of a party in interest and after notice and a hearing, the court may order reasonable modification of the amount of the deposit or other security necessary to provide adequate assurance of payment.”) *with* 11 U.S.C. § 366(c)(3)(A) (“On request of a party in interest and after notice and a hearing, the court may order modification of the amount of an assurance payment under paragraph (2) [which is governed by

¹ Section 366 of the Bankruptcy Code applies to entities that are traditionally viewed as utilities, such as those that provide electricity, telephone service or water, and to any entity that supplies services that cannot be readily obtained or replaced elsewhere, or which constitutes a monopoly with respect to the services that it provides to the debtor. *See, e.g., In re Abraham*, No. BK01-41713, 2002 Bankr. LEXIS 1788, at *6 (Bankr. D. Neb. Apr. 11, 2002) (citing *One Stop Realtour Place, Inc. v. Allegiance Telecom of Pennsylvania, Inc. (In re One Stop Realtour Place, Inc.)*, 268 B.R. 430, 436-37 (Bankr. E.D. Pa. 2001) (provider of telephone service is a utility regardless of whether telephone service may be available from another provider)); *In re Coastal Dry Dock & Repair Corp.*, 62 B.R. 879, 883 (Bankr. E.D.N.Y. 1986) (landlord of the Brooklyn Navy Yard “occupies ‘a special position with respect to the debtor’ in its role as the [debtor’s] utility supplier”). Despite the wide latitude afforded in determining those entities that constitute utilities under section 366, some of the companies listed in Exhibit A may also provide goods or services to the Debtors in a capacity other than that of a utility. With respect to any such goods or services, such companies are not entitled to adequate assurance under section 366. Moreover, the Debtors are not foreclosed from taking the position that any of the entities listed on Exhibit A are not utilities within the meaning of section 366.

an adequacy standard].”). Courts construing section 366(b) have long recognized that in determining adequate assurance, the Court is not required to give the utilities the equivalent of a guaranty of payment, but must only determine that the utility is not subject to an unreasonable risk of nonpayment for postpetition services. *See In re New Rochelle Telephone Corp.*, 397 B.R. 633, 639 (Bankr. E.D.N.Y. 2008) (“Adequate assurance, however, is not a guarantee of payment; rather, it is intended to guard against the utility assuming an unreasonable risk of non-payment.”); *accord Long Island Lighting Co. v. Great Atl. & Pac. Tea Co. (In re Great Atl. & Pac. Tea Co.)*, No. 11-CV-1338 (CS), 2011 U.S. Dist. LEXIS 131621, at *18 (S.D.N.Y. Nov. 14, 2011); *S. Cal. Edison Co. v. Crystal Cathedral Ministries (In re Crystal Cathedral Ministries)*, 454 B.R. 124, 131 (Bankr. C.D. Cal. 2011); *Steinebach v. Tucson Electric Power Corp. (In re Steinebach)*, 303 B.R. 634, 641 (Bankr. D. Ariz. 2004); *In re Adelpia Bus. Solutions, Inc.*, 280 B.R. 63, 80 (Bankr. S.D.N.Y. 2002); *In re Caldor*, 199 B.R. 1, 3 (S.D.N.Y. 1996); *In re Santa Clara Circuits West, Inc.*, 27 B.R. 680, 685 (Bankr. D. Utah 1982); *In re George C. Frye Co.*, 7 B.R. 856, 858 (Bankr. D. Me. 1980). Historically, whether a utility is subject to an unreasonable risk of nonpayment must be determined from the facts and circumstances of each case. *See In re Adelpia Bus. Solutions, Inc.*, 280 B.R. at 80; *accord In re Great Atl. & Pac. Tea Co.*, No. 11-CV-1338 (CS), 2011 U.S. Dist. LEXIS 131621, at *18 (S.D.N.Y. Nov. 14, 2011); *Mass. Elec. Co. v. Keydata Corp. (In re Keydata Corp.)*, 12 B.R. 156, 158 (Bankr. D. Mass. 1981). While section 366(c) limits the factors a court may consider, determinations of adequate assurance remain within the Court’s discretion. *Cf. In re Great Atl. & Pac. Tea Co.*, No. 11-CV-1338 (CS), 2011 U.S. Dist. LEXIS 131621, at *20 (S.D.N.Y. Nov. 14, 2011); *Steinebach*, 303 B.R. at 642; *In re Adelpia Bus. Solutions, Inc.*, 280 B.R. at 80; *Marion Steel Co. v. Edison Co. (In re Marion Steel Co.)*, 35 B.R. 188, 195 (Bankr. D. Ohio 1983). The Debtors believe that the

Proposed Adequate Assurance is sufficient and reasonable and constitutes adequate assurance of payment under section 366(c) of the Bankruptcy Code, particularly when paired with the proposed Adequate Assurance Procedures.

The relief requested in the Motion and the proposed Adequate Assurance Procedures are similar to the relief granted in this and other districts in recent chapter 11 cases. *See, e.g., In re Magnetation, LLC*, No. 15-50307 (Bankr. D. Minn. May 7, 2015) [ECF No. 67]; *In re Duke and King Acquisition Corp.*, No. 10-38652 (GFK) (Bankr. D. Minn. Jan. 11, 2011) [ECF No. 116]; *In re Genmar Holdings, Inc.*, No. 09-43537 (DDO) (Bankr. D. Minn. July 1, 2009) [ECF No. 176]; *In re Polaroid Corp.*, No. 08-46617 (GFK) (Bankr. D. Minn. Dec. 23, 2008) [ECF No. 24]; *In re Altegrity, Inc.*, No. 15-10226 (LSS) (Bankr. D. Del. Mar. 16, 2015) [ECF No. 203]; *In re Patriot Coal Corp.*, No. 12-12900 (SCC) (Bankr. S.D.N.Y. July 26, 2012) [ECF No. 189].

Further, the Court has the power, under section 105(a) of the Bankruptcy Code to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). The proposed procedures will ensure the Debtors’ continued Utility Services without unduly prejudicing the Utilities.

Based on the foregoing, the Debtors submit that the relief requested in the Motion is necessary and in keeping with the spirit and intent of section 366 of the Bankruptcy Code, is not prejudicial to the rights of any Utility, and is in the best interests of the Debtors’ estates and creditors.

CONCLUSION

For the foregoing reasons, the Debtors respectfully request that the Court grant the relief requested in the Motion.

Dated: March 10, 2017

/e/ Sarah M. Olson

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PROPOSED ATTORNEYS FOR DEBTORS

60938204

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:

Gander Mountain Company,

Debtor.

Case No.: 17-30673
Chapter 11 Case

In re:

Overton's, Inc.,

Debtor.

Case No.: 17-30675
Chapter 11 Case

**ORDER GRANTING EXPEDITED RELIEF AND ESTABLISHING
PROCEDURES REGARDING ADEQUATE ASSURANCE
OF FUTURE PERFORMANCE FOR UTILITIES**

This case came before the court on the debtors' Motion for Order Granting Expedited Relief and Establishing Procedures Regarding Adequate Assurance of Future Performance for Utilities (the "Motion"). Capitalized terms not defined in this order have the meanings ascribed to them in the Motion. Based on the Motion and all of the files, records and proceedings in the case,

IT IS ORDERED:

1. The Motion is granted, including the request for expedited relief.
2. The debtors are authorized to pay on a timely basis, in accordance with their prepetition practices, all undisputed invoices for utility services (collectively, the "Utility Services") rendered by utilities (as that term is used in section 366 of the Bankruptcy Code, the "Utilities") to the debtors after the Filing Date.

3. The debtors shall provide a deposit in an amount equal to two weeks of Utility Service (the “Adequate Assurance Deposit”) less any deposit then held by such Utility, calculated as a historical average over the past 12 months, to each Utility that requests such a deposit in writing as set forth below; *provided* that such requesting Utility does not already hold a deposit equal to or greater than two weeks of Utility Service; *and provided further* that such Utility is not currently paid in advance for its services.

4. The Utilities, whether under direct relationship with the debtors or through the debtors’ landlords or service agencies, including, but not limited to, the Utilities identified on Exhibit A to the Motion, as may be supplemented by the debtors from time to time by the filing of a notice with the Court (a “Supplemental Notice” and, together with Exhibit A to the Motion, as may be so supplemented from time to time, the “Utilities List”), are prohibited from discontinuing, altering or refusing service to, or discriminating against, the debtors, or requiring additional adequate assurance of payment other than the Adequate Assurance Deposit (and, in conjunction with the debtors’ ability to pay for Utility Services in the ordinary course of business, the “Proposed Adequate Assurance”), except in compliance with the following procedures (the “Adequate Assurance Procedures”):

(a) Any Utility requesting payment of an Adequate Assurance Deposit must send to (i) the debtor, Gander Mountain Company, 180 Fifth Street East, Suite 1300, St. Paul, Minnesota 55101, Attn: Matt Sansone; and (ii) proposed counsel to the debtors, Fredrikson & Byron, P.A. 200 South Sixth Street, Suite 4000, Minneapolis, Minnesota 55402, Attn: Sarah M. Olson (together, the “Request Parties”) a written request (a “Deposit Request”) that names the Utility and includes payment instructions for the Adequate Assurance Deposit, on or before the date that is 21 days from the entry of this order (the “Adequate Assurance Deposit Request Deadline”).

(b) Upon the receipt of a Deposit Request, the debtors shall provide the requesting Utility with the corresponding Adequate Assurance Deposit; *provided, however*, that such requesting Utility does not already hold a deposit equal to or greater than two weeks of Utility Services; *and provided further* that such Utility is not currently paid in advance for its Utility Services. Any Utility that submits a Deposit Request and

already holds a deposit of less than two weeks of Utility Service shall receive an amount equal to the difference between the deposit held by such Utility and the Adequate Assurance Deposit. Any Utility that is currently paid in advance for its Utility Services shall continue to be so paid in the ordinary course of business.

(c) Any Utility desiring additional adequate assurance in the form of a deposit, prepayment or mechanic otherwise different from the Proposed Adequate Assurance must, on or prior to the Adequate Assurance Deposit Deadline, file with the Court and serve on the Request Parties a request (an “Additional Assurance Request”), which must be in writing and set forth (i) the amount and form of additional assurance payment requested, (ii) the location(s) for which the Utility Services are provided and the relevant account numbers, (iii) the debtors’ payment history for the most recent 12 months, (iv) a list of any deposits, prepayments or other security currently held by the Utility on account of the debtors, (v) a description of any prior material payment delinquency or irregularity and (vi) an explanation of why the Utility believes the Proposed Adequate Assurance is not sufficient adequate assurance of payment. Any request for additional adequate assurance filed before entry of this order shall be deemed to be an Additional Assurance Request.

(d) The debtors may, in their discretion, resolve and settle any Additional Assurance Request by mutual agreement with the Utility and without further order of the Court. The debtors shall not be required to provide a Utility that files an Additional Assurance Request with an Adequate Assurance Deposit until such Additional Assurance Request is resolved.

(e) For any other Utility for which the debtors are not able to reach a consensual resolution, the debtors will file a motion (which may address the Additional Assurance Requests of multiple Utilities) and request a hearing before this Court to determine the adequacy of assurance of payment with respect to a particular Utility (the “Determination Hearing”) pursuant to section 366(c)(3) of the Bankruptcy Code.

(f) Pending resolution of a Utility’s Additional Assurance Request by the Court, such Utility shall be prohibited from discontinuing, altering, or refusing service to the debtors.

(g) Any Utility that does not submit a Deposit Request or does not file an Additional Assurance Request shall be deemed to have been provided with adequate assurance of payment as required by section 366 of the Bankruptcy Code and shall be prohibited from discontinuing, altering or refusing to provide Utility Services, including on account of unpaid charges for prepetition Utility Services, during the pendency of these proceedings.

5. This order shall apply to all Utilities, regardless of whether or when such Utility was added by Supplemental Notice; *provided, however*, that the Adequate Assurance Deposit

Request Deadline shall be extended for any Utility first listed in such Supplemental Notice to the date that is 21 days from the date that such Supplemental Notice is filed.

6. Nothing herein constitutes a finding that any entity is or is not a Utility hereunder or under section 366 of the Bankruptcy Code, whether or not such entity is included in the Utilities List.

7. The debtors shall (a) serve a copy of this order upon each of the Utilities identified on Exhibit A to the Motion by e-mail or fax or (where the debtors do not have the e-mail address or fax number for a Utility) by first-class mail within three business days after entry of the order by the Court; and (b) post this order on the debtors' case information website maintained by the Debtor's claims and noticing agent.

8. The debtors shall (a) serve a copy of any Supplemental Notice upon each of the Utilities identified in such Supplemental Notice by e-mail or fax or (where the debtors do not have the e-mail address or fax number for a Utility) by first-class mail; and (b) post this order on the debtors' case information website maintained by the Debtor's claims and noticing agent.

9. The terms and conditions of this order shall be effective and enforceable immediately upon its entry.

10. The debtors are authorized and empowered to take all actions necessary to implement the relief granted in this order.

11. Notwithstanding anything to the contrary contained herein, any payment made or to be made under this order, any authorization contained in this order, or any claim for which payment is authorized hereunder, shall be subject to any orders of this Court approving any debtor in possession financing for, or any use of cash collateral by, the debtors, and any

documents providing for such debtor in possession financing and the budget governing such debtor in possession financing and use of cash collateral.

12. Nothing, other than as expressly set forth in this order or the Motion shall be deemed to constitute (a) the postpetition assumption, reaffirmation or adoption of any agreement pursuant to section 365 of the Bankruptcy Code, (b) a grant of third-party beneficiary status or bestowal of any additional rights on any third party, or (c) a waiver of any rights, claims or defenses of the debtors.

13. Any period of time prescribed or allowed by this order shall be computed in accordance with Bankruptcy Rule 9006.

14. This Court shall retain jurisdiction over any and all matters arising from or related to the implementation or interpretation of this order.

Dated:

United States Bankruptcy Judge

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