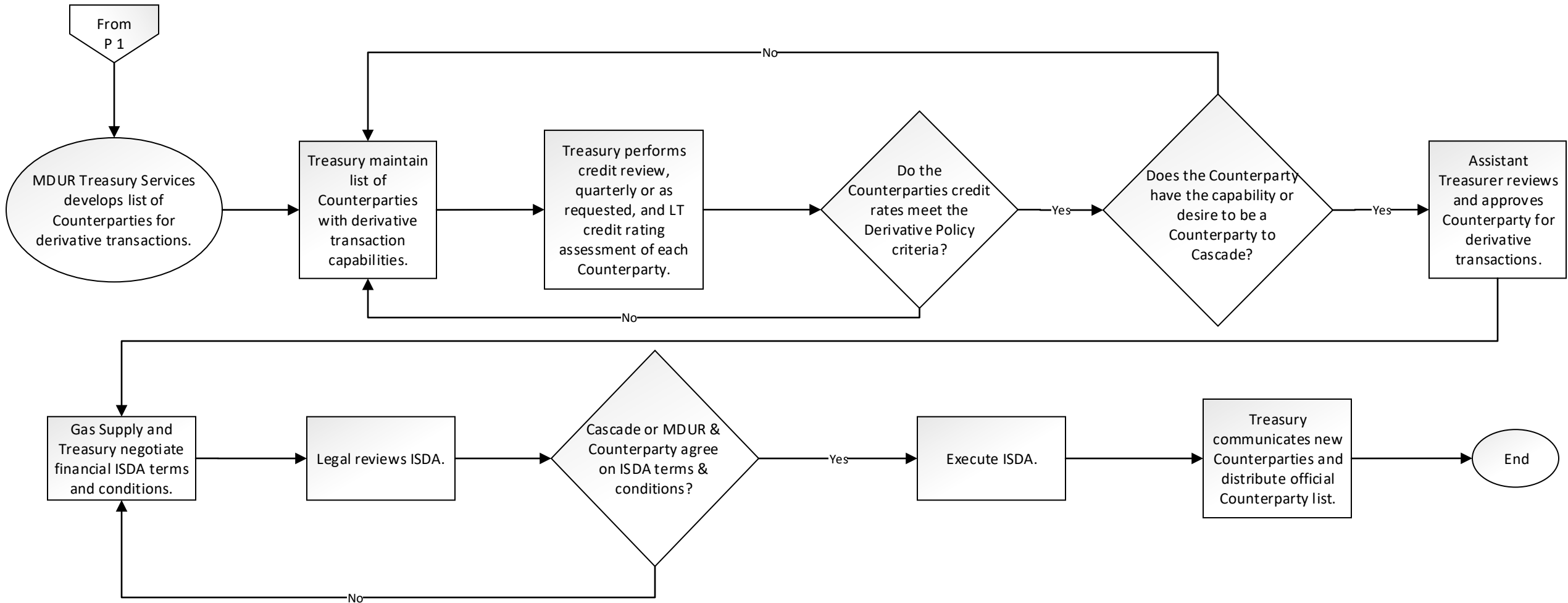




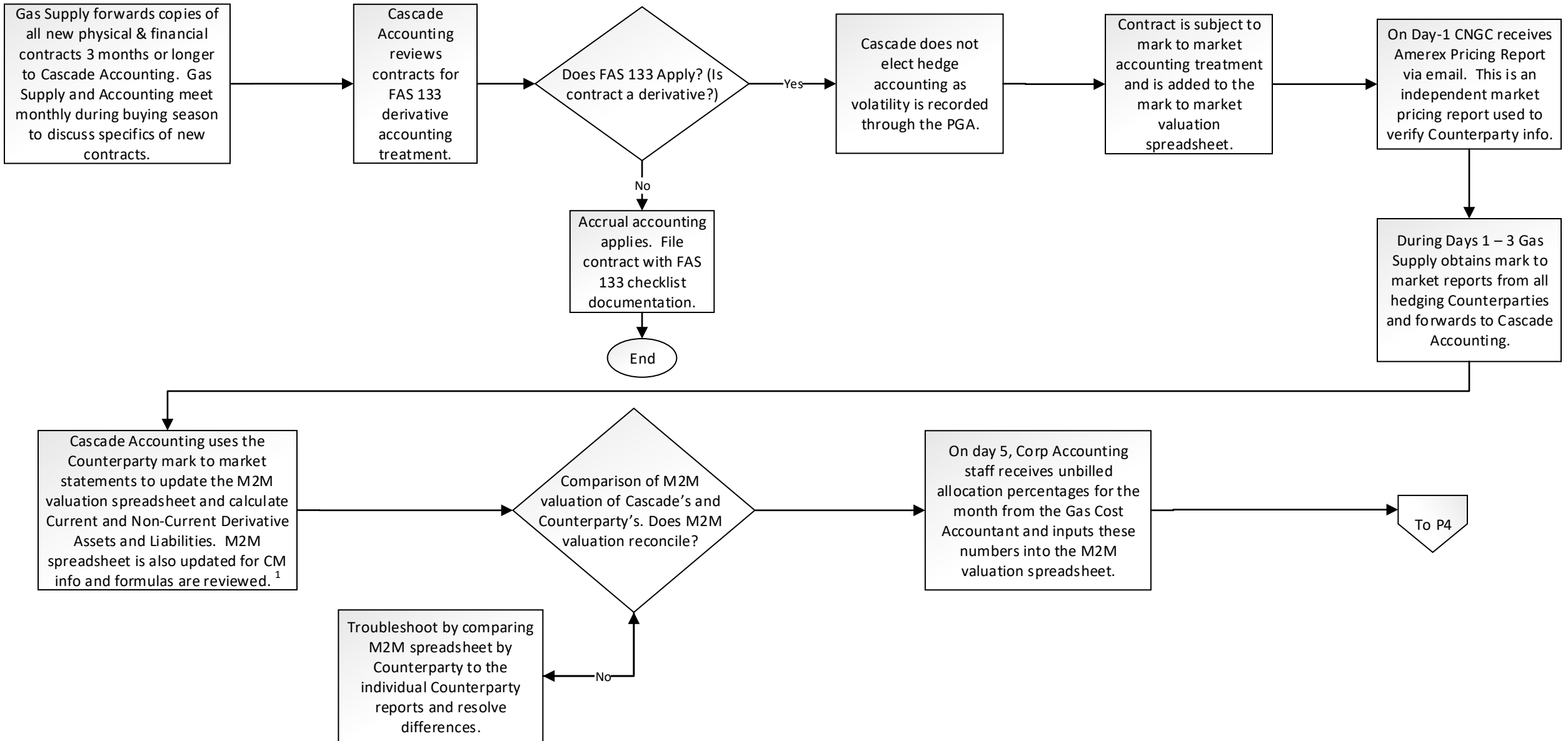
Process: 10.1.4 – Manage Financial Risk – Selection of Counterparties
 Owner: MDUR Treasury Services, Garrett Senger



Notes:
 Ensure Treasury maintains “final” and/or Gas Supply and communicate back and forth. Define “who” owns for control purposes.



Process: 10.1.4 Manage Financial Risk – Cascade Accounting
 Derivative Mark to Market Process (Part I of II)
 Owner: Accounting and Finance, Kevin Conwell

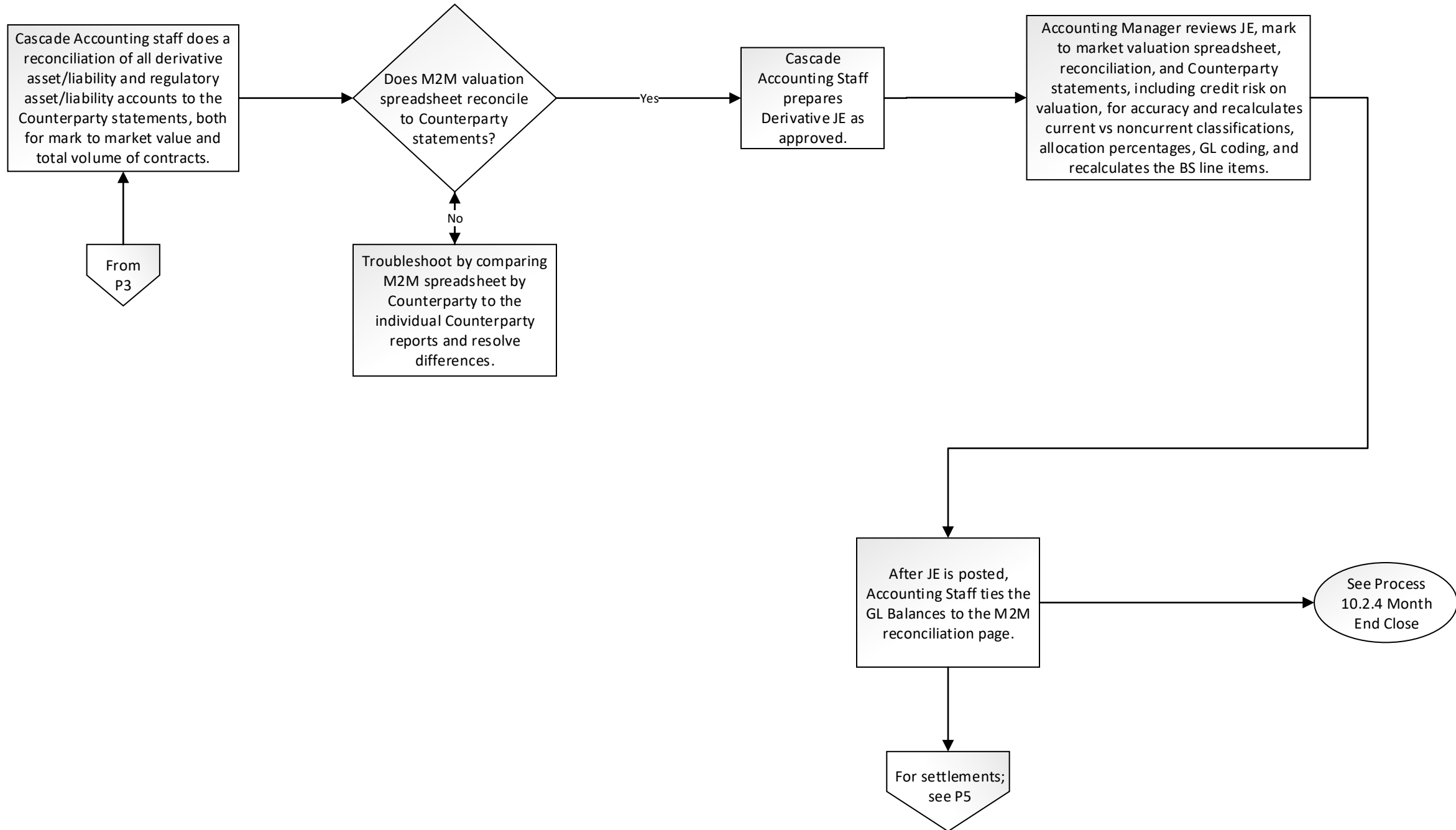


¹ Kevin, do not separately get counterparty prices, only get counterparty fair value estimates for contracts not yet settled.

Notes:
 Exclude price comparison valuation comparison.



Process: 10.1.4 Manage Financial Risk – Cascade Accounting Derivative Mark to Market Process (Part II of II) Owner: Accounting and Finance, Kevin Conwell





Process: 10.1.4 Manage Financial Risk – Cascade Accounting
Derivative Settlement Process (Financial Hedges)
Owner: Accounting and Finance, Kevin Conwell

