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**Southwest Energy
Management LLC**

PO BOX 65929
TUCSON, ARIZONA 85728

ERISA/PUBLIC DISCLOSURE

BY CERTIFIED MAIL 2011 DEC -6 PM 1:44
RETURN RECEIPT REQUESTED

Secretary of Labor
U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

November 1, 2011

Re: The Southwest Energy Management Nonqualified Executive
Deferred Compensation Plan (the "Plan")

Dear Secretary:

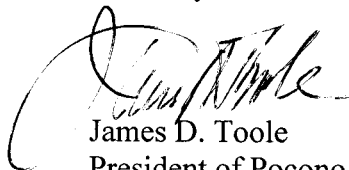
This letter is to comply with the alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA provided under Section 2520.104-23 of the Department of Labor's Regulations.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. **Name and Address of Employer:**
Southwest Energy Management, LLC
P O Box 65929
Tucson, Arizona 85728
2. **Employer Identification Number:** 26-3253459
3. Southwest Energy Management, LLC hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Southwest Energy Management, LLC and its ERISA affiliates that are considered a single employer pursuant to sections 414(b), (c) or (m) of the Code, including Pocono Corporation and Southwest Energy, LLC. The number of employees in the Plan as of this date is November 1, 2011.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



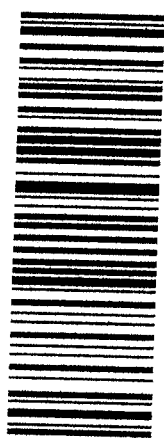
James D. Toole
President of Pocono Corporation
The Majority-in-Interest Member of
Southwest Energy Management, LLC



Thomas D. Toole
President of Southwest Energy LLC

**Southwest Energy
Management LLC**

PO BOX 65929
TUCSON, ARIZONA 85728



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