EXHIBIT D

Lehman Final Analysis.xls (246...

Lehman 09 2008 Inv_phy.xls (38...

Lehman 09 2008 Inv_swap.xls (3...

Lehman Aug Invoice.PDF (107 KB.

From: Kahrhoff, James C
Sent: Tuesday, January 27, 2009 3:48 PM
To: michael.vaughn@lehman.com
Cc: Wu, Andrew; McCoy, Marc
Subject: Transaction amounts between Lehman and OEMI and OPSI at Termination
Importance: High

Michael,

Per our phone conversation, please find attached our calculation of the positions held between Lehman Brothers Commodity Services and Occidental Energy Marketing, Inc and Occidental Power Services Inc. Let me know if you have any questions.

Regards,

James

James Kahrhoff
Occidental Energy Marketing, Inc.
Sr. Credit Analyst
5 Greenway Plaza Ste. 110
Houston, TX 77046
Phone:713-215-7009
Cell: 713-298-8437
Fax: 713-350-4802
James_Kahrhoff@Oxy.com

LEHMAN BROTHERS COMMODITY SERVICES, INC.
OPEN POSITIONS as of 10/13/08 for OEMI

Transaction Date	Transaction Number	Commencement Date	Transaction Expiration Date	Customer Name	Product Name	Instrument Description	Transaction Index Price Name	Transaction Qty/Day	Quantity Unit Id	Transaction Total Qty	Transaction Price	MTM Price	MTM Dollar Exposure
01/15/2008	264386	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	NW-Rockies	7,500	MMBtu	232,500	$ (1.25)	$ (4.05)	$ (651,465.00)
05/29/2008	273809	1/1/2009	01/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 12.65	$ 8.23	$ 357,895.00
06/06/2008	274483	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	SoCal	(5,000)	MMBtu	(155,000)	$ (1.75)	$ (1.80)	$ 8,060.00
06/12/2008	274893	12/1/2008	12/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	SoCal	(2,500)	MMBtu	(77,500)	$ (1.30)	$ (1.01)	$ (22,475.00)
07/03/2008	277074	1/1/2009	01/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 14.27	$ 8.23	$ 467,857.50
07/03/2008	277075	1/1/2009	01/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 14.27	$ 8.23	$ 467,857.50
07/03/2008	277076	1/1/2009	01/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 14.27	$ 8.23	$ 467,857.50
07/15/2008	278160	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	NW-Rockies	2,500	MMBtu	77,500	$ (5.18)	$ (4.06)	$ 87,420.00
07/15/2008	278161	11/1/2008	11/30/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	PGE-Cgate	(2,500)	MMBtu	(75,000)	$ (0.66)	$ (0.51)	$ (11,250.00)
07/15/2008	278161	12/1/2008	12/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	PGE-Cgate	(2,500)	MMBtu	(77,500)	$ (0.66)	$ (0.27)	$ (30,225.00)
07/15/2008	278161	1/1/2009	01/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	PGE-Cgate	(2,500)	MMBtu	(77,500)	$ (0.66)	$ (0.27)	$ (30,225.00)
07/15/2008	278161	2/1/2009	02/28/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	PGE-Cgate	(2,500)	MMBtu	(70,000)	$ (0.66)	$ (0.27)	$ (27,300.00)
07/15/2008	278161	3/1/2009	03/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	PGE-Cgate	(2,500)	MMBtu	(77,500)	$ (0.66)	$ (0.27)	$ (30,225.00)
07/22/2008	280058	11/1/2008	11/30/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(75,000)	$ 10.58	$ 7.73	$ 213,900.00
07/22/2008	280062	11/1/2008	11/30/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(75,000)	$ 10.59	$ 7.73	$ 214,275.00
07/22/2008	280064	11/1/2008	11/30/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(75,000)	$ 10.59	$ 7.73	$ 214,350.00
08/19/2008	286809	3/1/2009	03/31/2009 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 8.94	$ 8.14	$ 62,000.00
08/21/2008	286956	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 8.31	$ 7.47	$ 64,945.00
09/29/2008	286956	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	2,500	MMBtu	77,500	$ 7.47	$ 7.47	$ -
08/25/2008	287302	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	(2,500)	MMBtu	(77,500)	$ 7.86	$ 7.47	$ 30,070.00
09/29/2008	287302	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Fixed/Floating Swap	LD	2,500	MMBtu	77,500	$ 7.47	$ 7.47	$ -
09/03/2008	289185	10/1/2008	10/31/2008 00:00:00	Lehman Brothers Commodity Services Inc.	Natural Gas	Basis Swap	SoCal	2,500	MMBtu	77,500	$ (1.15)	$ (1.80)	$ (50,917.50)
												Amounts Owed to OEMI	$ 1,802,435.00

NOTE: LD--Means NYMEX Last Day.

LEHMAN BROTHERS COMMODITY SERVICES, INC.
OPSI

9/18/2008

Per letter sent to Lehman on 9/17/08, OPSI Terminated all outstanding transactions with Lehman effective 9/17/08

Transaction Terminated:

Trade Number	Trade Date	Buy/Sell	Trader	Trade Status	Counterpart	Strategy	Location	Trade Type	Instrument Type	Schedule	Qty	Start Date	End Date	Service Level	Price	Broker
72917	05/16/2007	Buy	Jean Hall	Locked	LehmanBros	Forward West Trading	SP15	Swap (P)	Financial Swap	West-Peak	25	01/01/2008	12/31/2008	CAISO_Energy	86.75 USD/MWh	Prebon

Balance of Month Liquidation Impact

	volume (mwhrs)		liquidated price	liquidated price source
18-Sep-08	400	$	63.44	settled index
19-Sep-08	400	$	62.97	settled index
20-Sep-08	400	$	62.97	settled index
22-Sep-08	400	$	65.00	replacement purchase price
23-Sep-08	400	$	65.00	replacement purchase price
24-Sep-08	400	$	65.00	replacement purchase price
25-Sep-08	400	$	65.00	replacement purchase price
26-Sep-08	400	$	65.00	replacement purchase price
27-Sep-08	400	$	65.00	replacement purchase price
29-Sep-08	400	$	65.00	replacement purchase price
30-Sep-08	400	$	65.00	replacement purchase price
	4,400	$	64.49	

Total OPSI Liquidation Impact

	volume (mwhrs)		contract price		replacement price		Liquidation Impact
Sept. 18 - 30	4,400	$	86.75	$	64.49	$	97,948
October	10,800	$	86.75	$	70.00	$	180,900
November	9,600	$	86.75	$	70.00	$	160,800
December	10,400	$	86.75	$	70.00	$	174,200
						$	613,848
					Less Marketing Costs	$	(699.00)
						$	613,149

Replacement Transactions

Sept. 18 - 30	PXL # 102855	broker fee: $16
Q4 '08	PXL # 102859	clearing fee: $385, broker fee: $308

Amounts for Previous Periods

4/1/2008	$	1,479,920	Invoice Attached
9/1/2008	$	607,512	Invoice Attached
Total	$	2,087,432	

Total Amount due to LBCS from OPSI

Liquidation Gain	$	613,149
Invoices for Aug and Sep	$	2,087,432
	$	2,700,581

Occidental Power Services, Inc

INVOICE

TO: Lehman Brothers Commodity Services Inc.
Att: Energy Operations
745 Seventh Avenue
New York, NY 10019
USA

Delivery Period: Sep 2008
Invoice Number: C7134-Sep 2008
Invoice Date: 11/3/08
Payment Terms:

Payment is due the later of 10 days after receipt of the invoice or the 20th of the month.

Instrument	Contract	Start/End Dates	Quantity	Dollar
Physical Buy Primary Settlement	331	9/6/2008 - 9/14/2008	(9,984) MWh	$ (545,792.00)
Physical Sell Primary Settlement	331	9/3/2008 - 9/10/2008	800 MWh	$ 32,800.00

Statement Total:	$ (512,992.00)

Total Due to LBCS $ (512,992.00)

For questions relating to this invoice please contact Kristie Bacak @ (713) 215-7725 or Carla Nguyen @ (713) 215-7717
Or e-mail them at Kristie_bacak@oxy.com and carla_nguyen@oxy.com

Please Remit Via Wire Transfer or ACH to:

Direct Correspondence to:

Occidental Power Services, Inc.
P.O. Box 27570
Houston, TX 77227-7570
Attn: Power Marketing Accounting

Occidental Power Services, Inc

INVOICE

TO: Lehman Brothers Commodity Services Inc.
Att: Energy Operations
745 Seventh Avenue
New York, NY 10019
USA

Delivery Period: Sep 2008
Invoice Number: C7135-Sep 2008
Invoice Date: 11/3/08
Payment Terms:

Payment is due the later of 10 days after receipt of the invoice or the 20th of the month.

Instrument	Contract	Start/End Dates	Quantity	Dollar
Swap Buy Primary Settlement	332	9/1/2008 - 9/17/2008	(5,600) MWh	$ (94,520.00)

Statement Total:	$ (94,520.00)

Total Due to LBCS $ (94,520.00)

For questions relating to this invoice please contact Kristie Bacak @ (713) 215-7725 or Carla Nguyen @ (713) 215-7717
Or e-mail them at Kristie_bacak@oxy.com and carla_nguyen@oxy.com

Direct Correspondence to:

Occidental Power Services, Inc.
P.O. Box 27570
Houston, TX 77227-7570
Attn: Power Marketing Accounting

Lehman Brothers Commodity Services Inc.
745 7th Ave, 16th Floor
New York, NY 10019

LEHMAN BROTHERS

Invoice Summary

Customer Information:	**Remit by wire to:**	**Invoice Information:**
Occidental Power Services Inc Attn: Janeene Jackson Phone: (713) 215-7082 Fax: (713) 215-7082 Email: Janeene_Jackson@oxy.com	Acct Name: Lehman Brothers Commodity Services Inc. Bank: JPMorgan Bank NA Acct: 66-647517 ABA: 021000021 SWIFT: CHASUS33XXX	Invoice Number: 32088-1 Invoice Date: Sep 08, 2008 Due Date: Sep 22, 2008 Contact: Matthew Collins Phone: (212) 526-4670 Fax: (646) 834-4515 Email: mattcoll@lehman.com

Description	Quantity	Amount
Physical Fixed Buy	5200.00 MWh	USD (419,200.00)
Physical Fixed Sell	-25200.00 MWh	USD 1,899,120.00

Total Amount Due LBCS/(Occidental Power Services Inc):	**USD 1,479,920.00**
Payment Date:	**Sep 22, 2008**

(1)

You are kindly requested to pay the amount shown to LBCS on Payment Date in immediately available funds, as per the instructions if Total Amount is due LBCS.
Please send invoice with payment instructions so payment may be processed timely if Total Amount is due Occidental Power Services Inc.

Lehman Brothers Commodity Services Inc.
745 7th Ave, 16th Floor
New York, NY 10019

LEHMAN BROTHERS

Invoice Detail

Trade ID	Trade Date	Trade Type	Buy/ Sell	Quantity	UOM	Term	Location /Index	Price	Amount Due
1960810	8/1/08	ERCOT Houston Pk	Buy	800	MWh	Aug 04, 2008 - Aug 04, 2008	ERCOT Houston	147.00	(117,600.00)
1971151	8/5/08	ERCOT West Pk	Sell	1,600	MWh	Aug 06, 2008 - Aug 06, 2008	ERCOT West	79.00	126,400.00
1980433	8/6/08	Physical Fixed (P) at ERCOT West	Sell	800	MWh	Aug 07, 2008 - Aug 07, 2008	ERCOT West	55.00	44,000.00
1980434	8/6/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 07, 2008 - Aug 07, 2008	ERCOT West	85.00	136,000.00
1985914	8/7/08	ERCOT SC Off	Buy	800	MWh	Aug 08, 2008 - Aug 08, 2008	ERCOT SC	55.50	(44,400.00)
1985915	8/7/08	ERCOT West Off	Sell	800	MWh	Aug 08, 2008 - Aug 08, 2008	ERCOT West	55.75	44,600.00
1985993	8/7/08	ERCOT SC Off	Sell	400	MWh	Aug 08, 2008 - Aug 08, 2008	ERCOT SC	55.80	22,320.00
1993348	8/8/08	ERCOT West Off 3x16	Sell	2,400	MWh	Aug 09, 2008 - Aug 11, 2008	ERCOT West	53.75	129,000.00
1993486	8/8/08	Physical Fixed (P) at ERCOT West	Sell	3,200	MWh	Aug 09, 2008 - Aug 10, 2008	ERCOT West	86.50	276,800.00
1993512	8/8/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 11, 2008 - Aug 11, 2008	ERCOT West	103.00	164,800.00
2000645	8/11/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 12, 2008 - Aug 12, 2008	ERCOT West	83.00	132,800.00
2007478	8/12/08	ERCOT South Off	Buy	400	MWh	Aug 13, 2008 - Aug 13, 2008	ERCOT South	55.00	(22,000.00)
2007501	8/12/08	Physical Fixed (P) at ERCOT South	Buy	1,600	MWh	Aug 13, 2008 - Aug 13, 2008	ERCOT South	91.00	(145,600.00)

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Lehman Brothers Commodity Services Inc.
745 7th Ave, 16th Floor
New York, NY 10019

LEHMAN BROTHERS

Trade ID	Trade Date	Trade Type	Buy/ Sell	Quantity	UOM	Term	Location /Index	Price	Amount Due
2007602	8/12/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 13, 2008 - Aug 13, 2008	ERCOT West	86.00	137,600.00
2014864	8/13/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 14, 2008 - Aug 14, 2008	ERCOT West	85.00	136,000.00
2015165	8/13/08	Palo Verde Pk	Buy	400	MWh	Aug 14, 2008 - Aug 14, 2008	Palo Verde	80.00	(32,000.00)
2021360	8/14/08	Physical Fixed (P) at ERCOT West	Sell	1,600	MWh	Aug 15, 2008 - Aug 15, 2008	ERCOT West	83.00	132,800.00
2028601	8/15/08	Physical Fixed (P) at ERCOT West	Sell	3,200	MWh	Aug 16, 2008 - Aug 17, 2008	ERCOT West	63.00	201,600.00
2034391	8/18/08	Physical Fixed (P) at ERCOT North	Sell	1,600	MWh	Aug 19, 2008 - Aug 19, 2008	ERCOT West	65.00	104,000.00
2034402	8/18/08	Physical Fixed (P) at ERCOT West	Sell	800	MWh	Aug 19, 2008 - Aug 19, 2008	ERCOT West	44.00	35,200.00
2056449	8/22/08	ERCOT South Off 3x8	Buy	1,200	MWh	Aug 23, 2008 - Aug 26, 2008	ERCOT South	48.00	(57,600.00)
2064094	8/26/08	ERCOT West Pk	Sell	800	MWh	Aug 27, 2008 - Aug 27, 2008	ERCOT West	94.00	75,200.00

Total Amount Due LBCS/(Occidental Power Services Inc):	**USD 1,479,920.00**
Payment Date:	**Sep 22, 2008**

You are kindly requested to pay the amount shown to LBCS on Payment Date in immediately available funds, as per the instructions if Total Amount is due LBCS. Please send invoice with payment instructions so payment may be processed timely if Total Amount is due Occidental Power Services Inc.

Lehman Brothers Commodity Services Inc.
745 7th Ave, 16th Floor
New York, NY 10019

LEHMAN BROTHERS

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