



COMPTON, KOTTKE & ASSOCIATES, P.S.C.

CERTIFIED PUBLIC ACCOUNTANTS

SINCE 1919

Accountant's Compilation Report

Heritage Operating LP dba Bright's Propane Service

We have compiled the accompanying balance sheets of Heritage Operating LP dba Bright's Propane Service as of December 31, 2013 and December 31, 2012 and the related statements of income and retained earnings, for the years then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by The Public Service Commission of Kentucky.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the form prescribed by The Public Service Commission of Kentucky and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements as prescribed by The Public Service Commission of Kentucky without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of The Public Service Commission of Kentucky, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Compton, Kottke & Associates, P.S.C.

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September 30, 2014

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