

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: CORAL ENERGY RESOURCES, L.P.	DOCKET NO. SPU-08-5 (CGP-06-1)
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**ORDER RECOGNIZING NAME CHANGE AND
AMENDING CERTIFICATE TO PROVIDE LARGE VOLUME SERVICE**

(Issued April 21, 2008)

On August 31, 2006, Coral Energy Resources, L.P. (Coral), filed with the Utilities Board (Board) an application for a certificate as a competitive natural gas provider (CNGP). On September 22, 2006, the Board granted Coral a certificate to provide large volume service as a CNGP in Iowa, Certificate No. G-0018. On April 9, 2008, Coral notified the Board by letter that it will merge into its parent corporation, Shell Energy North America (US) L.P. (SENA), effective June 1, 2008. Coral states that competitive natural gas service in Iowa will be provided under the SENA name in the future. Coral states that the only change in operations will be the name change. The filing has been identified as Docket No. SPU-08-5.

Coral attached to the filing a chart showing the new corporate structure for SENA and SENA's Iowa Secretary of State certificate. Coral requests that SENA be authorized to provide competitive natural gas service to large volume customers in Iowa on June 1, 2008.

The Board will recognize the change in the name of the corporation holding the certificate to provide competitive natural gas service from Coral Energy

Resources, L.P., to Shell Energy North America (US) L.P. The Board will issue an amended Certificate No. G-0018 to SENA with an effective date of June 1, 2008.

SENA will be subject to the reporting requirements contained in 199 IAC 19.14(5)"c."

In addition, if SENA intends to provide service to small volume customers, it will need to file an application to amend its certificate and the information required by 199 IAC 2.2(18) and 19.14(6).

IT IS THEREFORE ORDERED:

1. The Board will amend Certificate No. G-0018 to reflect the change of the name of the corporation providing competitive natural gas service from Coral Energy Resources, L.P., to Shell Energy North America (US) L.P. with an effective date of June 1, 2008.

2. Shell Energy North America (US) L.P. shall comply with the filing requirements of 199 IAC 19.14(5)"c."

UTILITIES BOARD

/s/ John R. Norris

/s/ Krista K. Tanner

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Darrell Hanson

Dated at Des Moines, Iowa, this 21st day of April, 2008.