

**BEFORE THE VIRGINIA GAS AND OIL BOARD**

**PETITIONER:** CNX Gas Company LLC

**DIVISION OF GAS AND OIL**

**DOCKET NO:** VGOB 93-0216-0330-06

**RELIEF SOUGHT: (1) DISBURSEMENT FROM ESCROW REGARDING TRACT(S) A portion of 2L, A portion of 2M, A portion of 2N, A portion of 2P (2) AND AUTHORIZATION FOR DIRECT PAYMENT OF ROYALTIES**

**HEARING DATE:** October 15, 2013

**DRILLING UNIT:** P40

**BUCHANAN COUNTY, VIRGINIA**

**PETITION FOR ORDER OF DISBURSEMENT OF ESCROW FUNDS**

**1. Petitioner and its counsel**

Petitioner is CNX Gas Company LLC, 2481 John Nash Blvd, Bluefield, WV 24701, (304)323-6500. Petitioner's counsel is Mark A. Swartz, Swartz Law Offices, 601 Sixth Avenue, Suite 201, P.O. Box 1808, St. Albans, WV 25177-1808..

**2. Relief Sought**

(1) the disbursement of escrowed funds heretofore deposited with the Board's Escrow Agent(s) attributable to Tract(s) 2L, 2M, 2N, & 2P as depicted upon the annexed Exhibit A-1; and (2) authorization to begin paying royalties directly to the parties to the royalty split between James M McGuire Land Trust and Greta Meek, Tamala M. Pelphrey, and Consolidation Coal Company/ CNX Gas Company LLC, successor in title

**3. Legal Authority**

Va. Code Ann. § 45.1-361.1 et seq., 4 VAC 25-160-140., and relevant Virginia Gas and Oil Board Orders ("Board") heretofore promulgated pursuant to law.

**4. Type of Well(s)**

Coalbed Methane

**5. Factual basis for relief requested**

James M McGuire Land Trust and Greta Meek, Tamala M. Pelphrey, and Consolidation Coal Company / CNX Gas Company LLC, successor in title have entered into royalty split agreement (s). Said royalty split agreement allows the Applicant and Designated Operator to pay royalties directly to the persons identified in Exhibit EE annexed hereto and the annexed Exhibit A-1, further, specifies how said royalties are to be divided and paid.

**6. Attestation**

The foregoing Petition to the best of my knowledge, information, and belief is true and correct.

PROPERTY LINES SHOWN WERE TAKEN FROM MAPS PROVIDED BY CNX LAND RESOURCES, INC. AND WERE NOT SURVEYED.

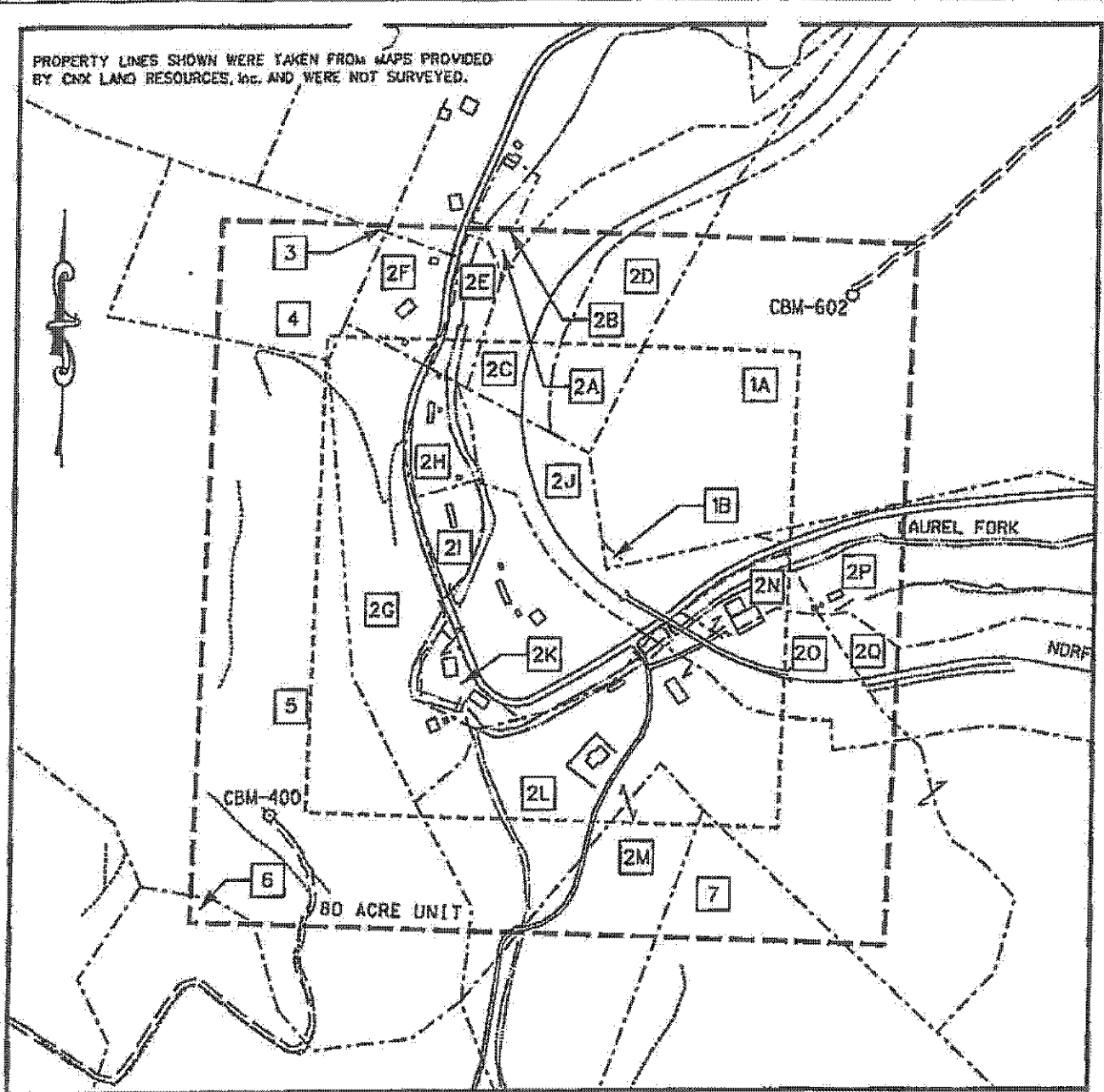
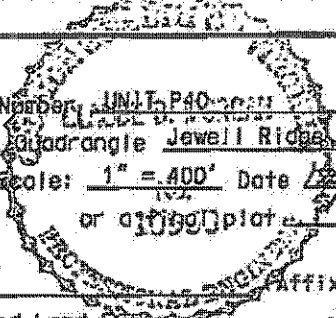


EXHIBIT A  
 OAKWOOD FIELD  
 UNIT P-40  
 FORCE POOLING  
 VGOB-93-0216-0330-04

Company CNX Gas Company LLC Well Name and Number UNIT P-40  
 Tract No. \_\_\_\_\_ Elevation \_\_\_\_\_  
 County Buchanan District Garden Scale: 1" = 400' Date 12/1/05  
 This plat is a new plat X ; an updated plat \_\_\_\_\_ or a [ ] plat \_\_\_\_\_

Form DGO-60-7  
 Rev. 9/91

*Charles O. May*  
 Licensed Professional Engineer or Licensed Land Surveyor



## CNX Gas Company LLC

### UNIT P - 40

#### Tract Identifications

1. P. J. Brown Heirs (889 Acre Tract) – All Minerals  
Island Creek Coal Company/Consol Energy, Inc. Company - Coal Below Drainage Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – Oil, Gas and CBM Leased (99.46250%)  
13.59 acres 16.9875%
- 1A. P. J. Brown Heirs – Surface  
1B. Norfolk Southern Railway - Surface
- 2A. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – CBM Leased  
Reserve Coal Properties Company – Surface and All Minerals except Coal  
0.47 acres 0.5875%
- 2B. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – CBM Leased  
Reserve Coal Properties Company – All Minerals except Coal  
Rhoda Kidd - Surface  
0.01 acres 0.0125%
- 2C. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – CBM Leased  
Reserve Coal Properties Company – All Minerals except Coal  
Norfolk Southern Railway - Surface  
2.47 acres 3.0875%
- 2D. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – CBM Leased  
Reserve Coal Properties Company – All Minerals except Coal  
Norfolk Southern Railway - Surface  
2.67 acres 3.3375%
- 2E. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation – Coal Above Drainage Leased  
CNX Gas Company LLC – CBM Leased  
Reserve Coal Properties Company – All Minerals except Coal  
Norfolk Southern Railway - Surface  
0.91 acres 1.1375%



**CNX Gas Company LLC**  
**UNIT P - 40**  
**Tract Identifications**

- 2F. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Reserve Coal Properties Company - All Minerals except Coal  
Norfolk Southern Railway - Surface  
1.56 acres 1.9500%
- 2G. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Kyle P. Robinson - Surface and All Minerals except Coal  
9.97 acres 12.4625%
- 2H. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Reserve Coal Properties Company - All Minerals except Coal  
Norfolk Southern Railway - Surface  
1.09 acres 1.3625%
- 2I. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
CNX Gas Company LLC - All Minerals except Coal  
Reserve Coal Properties Company - Surface  
0.81 acres 1.0125%
- 2J. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Reserve Coal Properties Company - All Minerals except Coal  
Norfolk Southern Railway - Surface  
3.72 acres 4.6500%
- 2K. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Kyle P. Robinson - Surface and All Minerals except Coal  
0.75 acres 0.9375%

**CNX Gas Company LLC**  
**UNIT P - 40**  
**Tract Identifications**

- 2L. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
W. B. McDonald - Surface and All Minerals except Coal  
12.02 acres 15.0250%
- 2M. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
W. B. McDonald - Surface and All Minerals except Coal  
2.57 acres 3.2125%
- 2N. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
W. B. McDonald - Surface and All Minerals except Coal  
0.93 acres 1.1625%
- 2O. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Norfolk Southern Railway - Surface All Minerals except Coal  
2.75 acres 3.4375%
- 2P. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
W. B. McDonald - Surface and All Minerals except Coal  
1.86 acres 2.3250%
- 2Q. James M. McGuire Land Trust (Joseph Cantrell 460 57 Acre Tract) - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Jewell Smokeless Coal Corporation - Coal Above Drainage Leased  
CNX Gas Company LLC - CBM Leased  
Norfolk Southern Railway - Surface All Minerals except Coal  
0.63 acres 0.7875%
3. Joe Keith Smith - Coal  
Reserve Coal Properties Company - Below Drainage Coal Leased  
Reserve Coal Properties Company - Surface and All Minerals except Coal  
0.01 acres 0.0125%

**CNX Gas Company LLC**  
**UNIT P - 40**  
**Tract Identifications**

4. Consolidation Coal Company - Coal  
CNX Gas Company LLC - All Minerals except Coal  
Consolidation Coal Company - Surface  
2.99 acres                      3.7375%
  
5. Reserve Coal Properties Company - Coal In Jawbone and Below (1/2) (76.40 Acre Tract)  
Bessie Franks Heirs, et al - All Minerals (1/2)  
Ronald A. Clyborne - Coal Above Jawbone (1/2)  
Ronald A. Clyborne - All Minerals except Coal (1/2)  
CNX Gas Company LLC - Oil, Gas and CBM Leased  
Bessie Franks Heirs, et al - Surface (1/2)  
Reserve Coal Properties Company - Surface (1/2)  
16.08 acres                      20.1000%
  
6. Carl Metcalf Estate - All Minerals  
Island Creek Coal Company/Consol Energy, Inc. - Coal Below Drainage Leased except P-3 Seam  
Consolidation Coal Company - P-3 Seam Leased  
CNX Gas Company LLC - CBM Leased  
Mildred Patrick, et vir -  
0.18 acres                      0.2250%
  
7. Coal Mountain Mining Company L.L.P. Tr. 26 - Fee  
Consolidation Coal Company - Below Drainage Coal Leased  
A. T. Massey - Above Drainage Coal Leased  
CNX Gas Company LLC - Oil, Gas and CBM Leased  
1.96 acres                      2.4500%

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Exhibit E  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants that require escrow

	Net Acres in Unit	Interest in Unit
<u>Tract #2L - 12.02 acres</u>		
<u>COAL OWNERSHIP</u>		
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	12.02 acres	15.0250%
<u>OIL &amp; GAS OWNERSHIP</u>		
(1) Consolidation Coal Company, et al. <i>Previously W. B. McDonald, et ux., Heirs, devisees, Successors or Assigns.</i>	12.02 acres	15.0250%
(c) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Sherry R. McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(d) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Aristotle McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(e) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Abraham McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(g) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greg B. McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(h) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Byrd McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(i) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, By Shey McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
(j) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Timothy McDonald</i>	0.67 acres 1/18 of 12.02 acres	0.8347%
Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)		
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)		
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)		
Greg McDonald	<i>conveyed interest (Instrument 11-2743), 11/4/2011</i>	
Sherry R. McDonald	<i>conveyed interest (Instrument 11-2748), 11/4/2011</i>	
Timothy J. McDonald	<i>conveyed interest (Instrument 11-2708), 11/3/2011</i>	
Aristotle McDonald	<i>conveyed interest (Instrument 11-2747), 11/4/2011</i>	
Abraham McDonald	<i>conveyed interest (Instrument 11-2749), 11/4/2011</i>	
Byrd W. McDonald II	<i>conveyed interest (Instrument 11-2755), 11/7/2011</i>	
By Shey McDonald	<i>conveyed interest (Instrument 11-2746), 11/4/2011</i>	

**Exhibit E**  
**Unit P-40**  
**Docket #VGOB-93-0216-0330-06**  
**List of Conflicting Owners/Claimants that require escrow**

	Net Acres in Unit	Interest in Unit
<b><u>Tract #2M - 2.57 acres</u></b>		
<b><u>COAL OWNERSHIP</u></b>		
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	2.57 acres	3.2125%
<b><u>OIL &amp; GAS OWNERSHIP</u></b>		
(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux. Heirs, Devisees, Successors or Assigns</i>	2.57 acres	3.2125%
(c) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Sherry R. McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(d) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Aristotle McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(e) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Abraham McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(g) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greg B. McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(h) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Byrd McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(i) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, By'Shey McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
(j) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Timothy McDonald</i>	0.14 acres 1/18 of 2.57 acres	0.1785%
Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)		
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)		
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)		
Greg McDonald	<i>conveyed interest (Instrument 11-2743), 11/4/2011</i>	
Sherry R. McDonald	<i>conveyed interest (Instrument 11-2748), 11/4/2011</i>	
Timothy J. McDonald	<i>conveyed interest (Instrument 11-2708), 11/3/2011</i>	
Aristotle McDonald	<i>conveyed interest (Instrument 11-2747), 11/4/2011</i>	
Abraham McDonald	<i>conveyed interest (Instrument 11-2749), 11/4/2011</i>	
Byrd W. McDonald II	<i>conveyed interest (Instrument 11-2755), 11/7/2011</i>	
By'Shey McDonald	<i>conveyed interest (Instrument 11-2746), 11/4/2011</i>	

Exhibit E  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants that require escrow

	Net Acres in Unit	Interest in Unit
<u>Tract #2N - 0.93 acres</u>		
<u>COAL OWNERSHIP</u>		
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.93 acres	1.1625%
<u>OIL &amp; GAS OWNERSHIP</u>		
(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux. Hairs, Devises, Successors or Assigns</i>	0.93 acres	1.1625%
(c) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Sherry R. McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(d) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Aristotle McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(e) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Abraham McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(g) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greg B. McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(h) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Byrd McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(i) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, By/Shey McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
(j) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Timothy McDonald</i>	0.05 acres 1/18 of 0.93 acres	0.0646%
Greg McDonald conveyed interest as Co-Executer and Co-Trustee (Instrument No.11-2743)		
Sherry R. McDonald conveyed interest as Co-Executer and Co-Trustee (Instrument No.11-2748)		
Timothy J. McDonald conveyed interest as Co-Executer and Co-Trustee (Instrument No.11-2708)		
Greg McDonald	<i>conveyed interest (Instrument 11-2743), 11/4/2011</i>	
Sherry R. McDonald	<i>conveyed interest (Instrument 11-2748), 11/4/2011</i>	
Timothy J. McDonald	<i>conveyed interest (Instrument 11-2708), 11/3/2011</i>	
Aristotle McDonald	<i>conveyed interest (Instrument 11-2747), 11/4/2011</i>	
Abraham McDonald	<i>conveyed interest (Instrument 11-2749), 11/4/2011</i>	
Byrd W. McDonald II	<i>conveyed interest (Instrument 11-2755), 11/7/2011</i>	
By/Shey McDonald	<i>conveyed interest (Instrument 11-2746), 11/4/2011</i>	

Exhibit E  
Unit P-40  
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List of Conflicting Owners/Claimants that require escrow

	Net Acres in Unit	Interest in Unit
<u>Tract #2O - 2.75 acres</u>		
<u>COAL OWNERSHIP</u>		
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	2.75 acres	3.4375%
<u>OIL &amp; GAS OWNERSHIP</u>		
(1) Norfolk Southern Railway Company	2.75 acres	3.4375%
<i>Royalties paid to:</i> Pocahontas Land Corporation Treasurer, Pocahontas Land Corporation P. O. Box 1517 Bluefield, WV 24701		
<u>Tract #2P - 1.86 acres</u>		
<u>COAL OWNERSHIP</u>		
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	1.86 acres	2.3250%
<u>OIL &amp; GAS OWNERSHIP</u>		
(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux, Heirs, Devisees, Successors or Assigns</i>	1.86 acres	2.3250%
(c) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Sherry R. McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
(d) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Aristotle McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
(e) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Abraham McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
(g) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greg B. McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
(h) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Byrd McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
(i) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, ByShay McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%

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List of Conflicting Owners/Claimants that require escrow

	Net Acres in Unit	Interest in Unit
(j) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Timothy McDonald</i>	0.10 acres 1/18 of 1.86 acres	0.1292%
Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)		
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)		
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)		
Greg McDonald	<i>conveyed interest (Instrument 11-2743), 11/4/2011</i>	
Sherry R. McDonald	<i>conveyed interest (Instrument 11-2748), 11/4/2011</i>	
Timothy J. McDonald	<i>conveyed interest (Instrument 11-2708), 11/3/2011</i>	
Aristotle McDonald	<i>conveyed interest (Instrument 11-2747), 11/4/2011</i>	
Abraham McDonald	<i>conveyed interest (Instrument 11-2749), 11/4/2011</i>	
Byrd W. McDonald II	<i>conveyed interest (Instrument 11-2755), 11/7/2011</i>	
By/Shey McDonald	<i>conveyed interest (Instrument 11-2746), 11/4/2011</i>	

Tract #2Q - 0.63 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.63 acres	0.7875%
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OIL & GAS OWNERSHIP

(1) Norfolk Southern Railway Company	0.63 acres	0.7875%
<i>Royalties paid to:</i>		
Pocahontas Land Corporation Treasurer, Pocahontas Land Corporation P. O. Box 1517 Bluefield, WV 24701		

Tract #3 - 0.01 acres

COAL OWNERSHIP

(1) Joe Keith Smith P.O. Box 15 Whitewood, VA 24659	0.01 acres	0.0125%
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OIL & GAS OWNERSHIP

(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	0.01 acres	0.0125%
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Exhibit EE  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<b><u>Tract #2A - 0.47 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.47 acres	0.5875%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	0.47 acres	0.5875%	n/a
<b><u>Tract #2B - 0.01 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.01 acres	0.0125%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	0.01 acres	0.0125%	n/a
<b><u>Tract #2C - 2.47 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	2.47 acres	3.0875%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	2.47 acres	3.0875%	n/a
<b><u>Tract #2D - 2.67 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	2.67 acres	3.3375%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	2.67 acres	3.3375%	n/a
<b><u>Tract #2E - 0.91 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.91 acres	1.1375%	n/a

Exhibit EE  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	0.91 acres	1.1375%	n/a
<b><u>Tract #2F - 1.56 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	1.56 acres	1.9500%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	1.56 acres	1.9500%	n/a
<b><u>Tract #2H - 1.09 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	1.09 acres	1.3625%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	1.09 acres	1.3625%	n/a
<b><u>Tract #2I - 0.81 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.81 acres	1.0125%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	0.81 acres	1.0125%	n/a
<b><u>Tract #2J - 3.72 acres</u></b>			
<b><u>COAL OWNERSHIP</u></b>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	3.72 acres	4.6500%	n/a
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317	3.72 acres	4.6500%	n/a

Exhibit EE  
 Unit P-40  
 Docket #VGOB-93-0216-0330-06  
 List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<u>Tract #2G - 9.97 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	9.97 acres	12.4625%	n/a
<u>OIL &amp; GAS OWNERSHIP</u>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317 (Previously Kyle Robinson) <i>Entitled to 100% of the royalties</i>	9.97 acres	12.4625%	n/a
<u>Tract #2K - 0.75 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.75 acres	0.9375%	n/a
<u>OIL &amp; GAS OWNERSHIP</u>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317 (Previously Kyle Robinson) <i>Entitled to 100% of the royalties</i>	0.75 acres	0.9375%	n/a
<u>Tract #2L - 12.02 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	12.02 acres	15.0250%	5.5280%

Exhibit EE  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<b><u>OIL &amp; GAS OWNERSHIP</u></b>			
(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux: Heirs, Devisees, Successors or Assigns</i>	12.02 acres	15.0250%	
(a) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously Meledge Estridge, conveyed 1/2 interest (Instrument 11-2623), 10/21/2011</i>	6.01 acres 1/2 of 12.02 acres	7.5125%	n/a
(b) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greta Meek</i>	0.67 acres 1/18 of 12.02 acres	0.8347%	2.7640%
<i>Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold</i>			
(f) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Tameia M. Pelphrey</i>	0.67 acres 1/18 of 12.02 acres	0.8347%	2.7640%
<i>Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold</i>			
Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743) Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748) Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708) Tameia M. Pelphrey conveyed interest (Instrument 11-2744), 11/4/2011 Greta M. Meek conveyed interest (Instrument 11-2745), 11/4/2011			

**Tract #2M - 2.57 acres**

**COAL OWNERSHIP**

(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	2.57 acres	3.2125%	1.1819%
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**OIL & GAS OWNERSHIP**

(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux: Heirs, Devisees, Successors or Assigns</i>	2.57 acres	3.2125%	
(a) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously Meledge Estridge, conveyed 1/2 interest (Instrument 11-2623), 10/21/2011</i>	1.29 acres 1/2 of 2.57 acres	1.6063%	n/a
(b) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greta Meek</i>	0.14 acres 1/18 of 2.57 acres	0.1785%	0.5910%

*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold.*

Exhibit EE  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
(f) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Tamala M. Pelphrey</i>	0.14 acres 1/18 of 2.57 acres	0.1785%	0.5910%

*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold.*

Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)  
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)  
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)  
Tamela M. Pelphrey conveyed interest (Instrument 11-2744), 11/4/2011  
Greta M. Meek conveyed interest (Instrument 11-2745), 11/4/2011

Tract #2N - 0.93 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	0.93 acres	1.1625%	0.4277%
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OIL & GAS OWNERSHIP

(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux. Heirs, devisees, Successors or Assigns</i>	0.93 acres	1.1625%	
(a) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously Meledge Estridge, conveyed 1/2 interest (Instrument 11-2623), 10/21/2011</i>	0.47 acres 1/2 of 0.93 acres	0.5813%	n/a
(b) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greta Meek</i>	0.05 acres 1/18 of 0.93 acres	0.0646%	0.2139%

*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold.*

(f) Consolidation Coal Company/ CNX Gas Compar 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Tamala M. Pelphrey</i>	0.05 acres 1/18 of 0.93 acres	0.0646%	0.2139%
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*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold.*

Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)  
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)  
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)  
Tamela M. Pelphrey conveyed interest (Instrument 11-2744), 11/4/2011  
Greta M. Meek conveyed interest (Instrument 11-2745), 11/4/2011

Exhibit EE  
Unit P-40  
Docket #VGOB-93-0216-0330-06  
List of Conflicting Owners/Claimants with Royalty Split Agreements

	Net Acres in Unit	Interest in Unit	Percent of Escrow
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Tract #2P - 1.86 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust c/o Charles Green P.O. Box 1067 Bluefield, VA 24605	1.86 acres	2.3250%	0.8554%
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OIL & GAS OWNERSHIP

(1) Consolidation Coal Company, et al <i>Previously W. B. McDonald, et ux, Heirs, Devisees, Successors or Assigns</i>	1.86 acres	2.3250%	
(a) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously Melodge Estridge, conveyed 1/2 interest (Instrument 11-2623), 10/21/2011</i>	0.93 acres 1/2 of 1.86 acres	1.1625%	n/a
(b) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Greta Meek</i>	0.10 acres 1/18 of 1.86 acres	0.1292%	0.4277%

*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold*

(f) Consolidation Coal Company/ CNX Gas Compa 1000 Consol Energy Drive Canonsburg, PA 15317 <i>Previously B. W. McDonald Testamentary Trust, Tamala M. Pelphrey</i>	0.10 acres 1/18 of 1.86 acres	0.1292%	0.4277%
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*Note: Royalties will be paid to the prior owner per royalty agreement up to the date the property was sold*

Greg McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2743)  
Sherry R. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2748)  
Timothy J. McDonald conveyed interest as Co-Executor and Co-Trustee (Instrument No.11-2708)  
Tamala M. Pelphrey conveyed interest (Instrument 11-2744), 11/4/2011  
Greta M. Meek conveyed interest (Instrument 11-2745), 11/4/2011

**Exhibit J**  
**Unit P40 Escrow Account Reconciliation Summary**  
**VGOB 93-0210-0330**

CNX Deposit Information		
Check Date	Check Number	Total
9/25/1995	NULL	\$16,657.35
11/24/1995	NULL	\$183.34
12/22/1995	NULL	\$301.26
1/25/1996	NULL	\$719.73
2/23/1996	NULL	\$1,631.68
3/25/1996	NULL	\$3,434.83
4/25/1996	NULL	\$4,576.15
5/24/1996	NULL	\$3,851.16
6/25/1996	NULL	\$1,989.88
7/25/1996	NULL	\$1,321.95
8/23/1996	NULL	\$1,373.85
9/25/1996	NULL	\$1,939.43
10/25/1996	NULL	\$1,023.48
11/25/1996	NULL	\$616.31
12/24/1996	NULL	\$664.45
1/24/1997	NULL	\$2,050.47
2/25/1997	NULL	\$4,047.90
3/25/1997	NULL	\$3,700.43
4/25/1997	NULL	\$2,333.42
5/23/1997	NULL	\$598.91
6/25/1997	NULL	\$729.85
7/25/1997	NULL	\$1,219.54
8/25/1997	NULL	\$1,368.15
9/25/1997	NULL	\$1,186.82
10/24/1997	NULL	\$1,165.37
11/25/1997	NULL	\$1,490.14
12/24/1997	NULL	\$1,673.94
1/23/1998	NULL	\$2,615.76
2/25/1998	NULL	\$1,815.16
3/25/1998	NULL	\$1,478.34
4/24/1998	NULL	\$866.42
5/22/1998	NULL	\$1,260.04
6/25/1998	NULL	\$1,173.32
7/24/1998	NULL	\$1,103.94
8/25/1998	NULL	\$784.17
9/25/1998	NULL	\$1,115.56

Escrow Bank Data															
Date	Escrow Royalty Deposits	Income	\$ Mrket Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gam/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference	
9/30/1995	\$16,657.35										\$0.00	\$16,657.35	\$16,657.35	\$0.00	
10/31/1995		\$4.97			-\$29.15						-\$24.18	\$16,633.17	\$16,633.17	\$0.00	
11/30/1995	\$183.34	\$76.54			-\$13.86						\$62.68	\$16,879.19	\$16,879.19	\$0.00	
12/31/1995	\$301.26	\$74.40			-\$24.06				-\$0.01		\$50.33	\$17,230.78	\$17,230.78	\$0.00	
1/31/1996	\$719.73	\$77.42			-\$24.37						\$53.05	\$18,003.56	\$18,003.56	\$0.00	
2/28/1996	\$1,631.68	\$77.44			-\$25.00						\$52.44	\$19,687.68	\$19,687.68	\$0.00	
3/31/1996		\$74.78			-\$26.41						\$48.37	\$19,736.05	\$23,170.88	\$3,434.83	
4/30/1996	\$8,010.98	\$85.41			-\$16.45						\$68.96	\$27,815.99	\$27,815.99	\$0.00	
5/31/1996	\$3,851.16	\$98.00			-\$33.18						\$64.82	\$31,731.97	\$31,731.97	\$0.00	
6/30/1996	\$1,989.88	\$122.59			-\$43.17		-\$17.63		\$24.66		\$86.45	\$33,808.30	\$33,808.30	\$0.00	
7/31/1996	\$1,321.95	\$119.66			-\$38.16				\$0.86		\$82.36	\$35,212.61	\$35,212.61	\$0.00	
8/30/1996	\$1,373.85	\$124.98							-\$39.33		\$85.65	\$36,672.11	\$36,672.11	\$0.00	
9/30/1996	\$1,939.43	\$131.29			\$38.28		-\$109.09		\$37.44		\$97.92	\$38,632.90	\$38,709.46	\$76.56	
10/31/1996	\$1,023.48	\$126.08			-\$42.16		\$127.10				\$211.02	\$39,867.40	\$39,943.96	\$76.56	
11/30/1996		\$213.98			-\$43.27						\$170.71	\$40,038.11	\$40,730.98	\$692.87	
12/31/1996	\$1,280.76	\$209.62			-\$33.52		-\$117.29		\$22.78		\$81.59	\$41,400.46	\$41,477.02	\$76.56	
1/31/1997	\$2,050.47	\$212.21			-\$44.48				\$101.49		\$269.22	\$43,720.15	\$43,796.71	\$76.56	
2/28/1997		\$113.85			-\$46.40				-\$2,716.98		-\$2,649.53	\$41,070.62	\$45,195.08	\$4,124.46	
3/31/1997	\$7,748.33	\$110.02			-\$36.39				\$2,410.40		\$2,484.03	\$51,302.98	\$51,379.54	\$76.56	
4/30/1997	\$2,333.42	\$352.74			-\$52.77				\$57.64		\$357.61	\$53,994.01	\$54,070.57	\$76.56	
5/31/1997	\$598.91	\$241.97			-\$55.15				\$112.71		\$299.53	\$54,892.45	\$54,969.01	\$76.56	
6/30/1997	\$729.85	\$262.12			-\$55.75				\$10.21		\$216.58	\$55,838.88	\$55,915.44	\$76.56	
7/31/1997	\$1,219.54	\$275.23			-\$56.55				\$126.02		\$344.70	\$57,403.12	\$57,479.68	\$76.56	
8/31/1997	\$1,368.15	\$200.42			-\$57.84						\$142.58	\$58,913.85	\$58,990.41	\$76.56	
9/30/1997	\$1,186.82	\$208.15			-\$59.04						\$149.11	\$60,249.78	\$60,326.34	\$76.56	
11/30/1997	\$1,165.37	\$642.05			-\$121.73				\$35.05		\$555.37	\$61,970.52	\$62,047.08	\$76.56	
12/31/1997	\$1,490.14	\$387.59							\$1.21		\$388.80	\$63,849.46	\$63,926.02	\$76.56	
											\$0.00		\$65,599.96	\$65,599.96	\$0.00
											\$0.00		\$68,215.72	\$68,215.72	\$0.00
											\$0.00		\$70,030.88	\$70,030.88	\$0.00
											\$0.00		\$71,509.22	\$71,509.22	\$0.00
											\$0.00		\$72,375.64	\$72,375.64	\$0.00
6/30/1998	\$9,744.65	\$1,480.58							\$39.96		\$1,520.54	\$75,114.65	\$75,156.22	\$41.57	
											\$0.00		\$76,329.54	\$76,329.54	\$0.00
											\$0.00		\$77,433.48	\$77,433.48	\$0.00
											\$0.00		\$78,217.65	\$78,217.65	\$0.00
											\$0.00		\$79,333.21	\$79,333.21	\$0.00

**Exhibit J**  
**Unit P40 Escrow Account Reconciliation Summary**  
**VGOB 93-0210-0330**

CNX Deposit Information		
Check Date	Check Number	Total
10/23/1998	NULL	\$685.22
11/25/1998	NULL	\$419.48
12/23/1998	NULL	\$811.82
1/25/1999	NULL	\$1,095.51
2/25/1999	NULL	\$1,227.88
3/25/1999	NULL	\$1,268.06
4/23/1999	NULL	\$991.72
5/25/1999	NULL	\$835.37
6/25/1999	NULL	\$424.16
7/23/1999	NULL	\$1,123.03
8/25/1999	NULL	\$1,273.52
9/24/1999	NULL	\$1,083.60
10/25/1999	NULL	\$1,333.55
11/24/1999	NULL	\$1,592.46
12/23/1999	NULL	\$1,293.30
1/25/2000	NULL	\$1,658.33
2/25/2000	5058971	\$2,467.68
3/24/2000	NULL	\$977.46
4/25/2000	NULL	\$1,138.70
5/25/2000	NULL	\$1,170.89
6/23/2000	NULL	\$1,407.76
7/25/2000	NULL	\$1,564.43
8/25/2000	NULL	\$2,148.18
9/25/2000	NULL	\$2,567.88
10/25/2000	NULL	\$2,144.23
11/21/2000	NULL	\$2,581.67
12/22/2000	NULL	\$3,185.72
1/25/2001	NULL	\$2,537.82
2/23/2001	NULL	\$4,119.80
3/23/2001	NULL	\$5,883.24
4/25/2001	NULL	\$2,289.16
5/25/2001	NULL	\$2,270.34
6/25/2001	NULL	\$2,456.22
7/25/2001	NULL	\$2,143.34
8/24/2001	NULL	\$1,464.82
9/25/2001	NULL	\$1,116.20
10/25/2001	NULL	\$1,139.86

Escrow Bank Data														
Date	Escrow Royalty Deposits	Income	\$ Mrket Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference
											\$0.00		\$80,018.43	\$80,018.43
12/31/1998	\$5,281.69	\$1,609.05							\$170.86		\$1,779.91	\$82,176.25	\$82,217.82	\$41.57
1/31/1999	\$811.82	\$405.11							-\$24.52		\$380.59	\$83,368.66	\$83,410.23	\$41.57
2/28/1999	\$1,095.51	\$238.22			-\$78.70				-\$123.21		\$36.31	\$84,500.48	\$84,542.05	\$41.57
3/31/1999	\$1,227.88	\$357.16			-\$160.07				\$16.76		\$213.85	\$85,942.21	\$85,983.78	\$41.57
4/30/1999	\$1,268.06	\$500.60			-\$100.06				-\$34.37		\$366.17	\$87,576.44	\$87,618.01	\$41.57
5/31/1999	\$991.72	\$357.09			-\$91.25				-\$92.47		\$173.37	\$88,741.53	\$88,783.10	\$41.57
6/30/1999	\$835.37	\$388.13			-\$83.75				-\$39.72		\$264.66	\$89,841.56	\$89,883.13	\$41.57
7/31/1999	\$424.16	\$459.28			-\$84.74				-\$32.77		\$341.77	\$90,607.49	\$90,649.06	\$41.57
8/31/1999	\$1,123.03	\$258.79			-\$85.51				-\$28.71		\$144.57	\$91,875.09	\$91,916.66	\$41.57
9/30/1999	\$1,273.52	\$504.31			-\$90.29				\$19.72		\$433.74	\$93,582.35	\$93,623.92	\$41.57
10/31/1999	\$1,083.60	\$380.63			-\$87.95				\$3.80		\$296.48	\$94,962.43	\$95,004.00	\$41.57
11/30/1999	\$1,333.55	\$288.97			-\$89.14				-\$106.12		\$93.71	\$96,389.69	\$96,431.26	\$41.57
													\$98,023.72	\$98,023.72
12/31/1999	\$2,885.76	\$1,120.84			-\$90.34				-\$164.32		\$866.18	\$100,141.63	\$100,183.20	\$41.57
											\$0.00		\$101,841.53	\$101,841.53
											\$0.00		\$104,309.21	\$104,309.21
											\$0.00		\$105,286.67	\$105,286.67
											\$0.00		\$106,425.37	\$106,425.37
											\$0.00		\$107,596.26	\$107,596.26
6/30/2000	\$7,162.49	\$110.05									\$110.05		\$109,114.07	\$109,114.07
											\$0.00		\$110,678.50	\$110,678.50
											\$0.00		\$112,826.68	\$112,826.68
9/30/2000	\$2,567.88	\$460.09						\$0.00			\$460.09	\$117,218.74	\$115,854.65	-\$1,364.09
													\$117,998.88	\$117,998.88
													\$120,580.55	\$120,580.55
12/31/2000	\$3,185.72	\$512.09						\$0.00			\$512.09	\$126,695.39	\$124,278.36	-\$2,417.03
1/31/2001	\$2,537.82	\$536.12						\$0.00			\$536.12	\$129,769.33	\$127,352.30	-\$2,417.03
2/28/2001	\$6,657.62	\$932.63						\$0.00			\$932.63	\$134,285.64	\$132,404.73	-\$1,880.91
3/31/2001	\$5,883.24	\$426.25						\$0.00			\$426.25	\$140,595.13	\$138,714.22	-\$1,880.91
													\$141,003.38	\$141,003.38
5/31/2001	\$2,270.34	\$369.40						\$0.00			\$369.40	\$145,960.78	\$143,643.12	-\$2,317.66
6/30/2001	\$2,456.22	\$316.25						\$0.00			\$316.25	\$148,733.25	\$146,415.59	-\$2,317.66
7/31/2001	\$2,143.34	\$336.18						\$0.00			\$336.18	\$151,212.77	\$148,895.11	-\$2,317.66
8/31/2001	\$1,464.82	\$327.03						\$0.00			\$327.03	\$153,004.62	\$150,686.96	-\$2,317.66
9/30/2001	\$1,116.20	\$247.83						\$0.00			\$247.83	\$154,368.65	\$152,050.99	-\$2,317.66
10/31/2001	\$1,139.86	\$222.65						\$0.00			\$222.65	\$155,731.16	\$153,413.50	-\$2,317.66

**Exhibit J**  
**Unit P40 Escrow Account Reconciliation Summary**  
**VGOB 93-0210-0330**

CNX Deposit Information		
Check Date	Check Number	Total
11/21/2001	NULL	\$580.34
12/21/2001	NULL	\$565.32
1/25/2002	NULL	\$570.90
2/25/2002	NULL	\$618.36
3/25/2002	16106	\$669.60
4/25/2002	16433	\$582.56
5/24/2002	17302	\$766.00
6/25/2002	17948	\$862.48
7/25/2002	18526	\$779.92
8/23/2002	19137	\$769.99
9/25/2002	19473	\$848.46
10/25/2002	20372	\$869.65
11/25/2002	21039	\$907.29
12/24/2002	21493	\$985.76
1/24/2003	22998	\$1,177.52
3/25/2003	24489	\$1,104.62
4/25/2003	25318	\$960.57
5/23/2003	26202	\$1,060.47
6/25/2003	26682	\$2,062.86
7/25/2003	27255	\$1,083.56
8/25/2003	28131	\$1,062.92
9/25/2003	28863	\$1,003.62
10/24/2003	29741	\$1,022.29
11/25/2003	30657	\$982.98
12/24/2003	31462	\$869.18
1/23/2004	33013	\$1,109.89
2/25/2004	33833	\$1,117.33
3/25/2004	34702	\$1,378.65
4/23/2004	35633	\$1,201.84
5/25/2004	36736	\$1,332.66
6/25/2004	37664	\$1,273.54
7/23/2004	38636	\$1,232.35
8/25/2004	39774	\$1,183.82
9/24/2004	40913	\$1,132.87
10/25/2004	42011	\$1,051.58
11/24/2004	43120	\$919.47

Escrow Bank Data														
Date	Escrow Royalty Deposits	Income	\$ Mrket Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference
11/30/2001	\$0.00	\$0.00				\$0.00					\$0.00	\$156,488.20	\$153,993.84	-\$2,494.36
12/31/2001	\$565.32	\$189.74				\$0.00					\$189.74	\$157,243.26	\$154,748.90	-\$2,494.36
1/31/2002	\$570.90	\$112.62				\$0.00					\$112.62	\$157,926.78	\$155,432.42	-\$2,494.36
2/28/2002	\$618.36	\$83.61				\$0.00					\$83.61	\$158,628.75	\$156,134.39	-\$2,494.36
3/31/2002	\$669.60	\$93.20				\$0.00					\$93.20	\$159,391.55	\$156,897.19	-\$2,494.36
4/30/2002	\$582.56	\$0.00				\$0.00					\$0.00	\$159,974.11	\$157,479.75	-\$2,494.36
5/31/2002	\$766.00	\$104.54				\$0.00					\$104.54	\$160,844.65	\$158,350.29	-\$2,494.36
6/30/2002	\$862.48	\$87.94				\$0.00					\$87.94	\$161,795.07	\$159,300.71	-\$2,494.36
7/31/2002	\$779.92	\$83.97				\$0.00					\$83.97	\$162,658.96	\$160,164.60	-\$2,494.36
8/31/2002	\$769.99	\$88.69				\$0.00					\$88.69	\$163,517.64	\$161,023.28	-\$2,494.36
9/30/2002	\$848.46	\$86.24				\$0.00					\$86.24	\$164,452.34	\$161,957.98	-\$2,494.36
10/31/2002	\$869.65	\$73.37				\$0.00					\$73.37	\$165,395.36	\$162,901.00	-\$2,494.36
11/30/2002	\$907.29	\$81.18				\$0.00					\$81.18	\$166,383.83	\$163,889.47	-\$2,494.36
12/31/2002	\$985.76	\$77.38				\$0.00					\$77.38	\$167,446.97	\$164,952.61	-\$2,494.36
1/31/2003	\$1,177.52	\$38.27				\$0.00					\$38.27	\$168,662.76	\$166,168.40	-\$2,494.36
2/28/2003		\$35.07				-\$33,850.99					\$35.07	\$134,846.84	\$132,352.48	-\$2,494.36
3/31/2003	\$1,104.62	\$14.13				\$0.00					\$14.13	\$135,965.59	\$133,471.23	-\$2,494.36
4/30/2003	\$960.57	\$23.27				\$0.00					\$23.27	\$136,949.43	\$134,455.07	-\$2,494.36
5/31/2003	\$1,060.47	\$16.15				\$0.00					\$16.15	\$138,026.05	\$135,531.69	-\$2,494.36
6/30/2003	\$2,062.86	\$22.68				\$0.00					\$22.68	\$140,111.59	\$137,617.23	-\$2,494.36
7/31/2003	\$1,083.56	\$13.87				\$0.00					\$13.87	\$141,209.02	\$138,714.66	-\$2,494.36
8/31/2003	\$1,062.92	\$5.83				\$0.00					\$5.83	\$142,277.77	\$139,783.41	-\$2,494.36
9/30/2003	\$1,003.62	\$5.15				\$0.00					\$5.15	\$143,286.54	\$140,792.18	-\$2,494.36
10/31/2003	\$1,022.29	\$7.93				\$0.00					\$7.93	\$144,316.76	\$141,822.40	-\$2,494.36
11/30/2003	\$982.98	\$12.34				\$0.00					\$12.34	\$145,312.08	\$142,817.72	-\$2,494.36
12/31/2003	\$869.18	\$8.03				\$0.00					\$8.03	\$146,189.29	\$143,694.93	-\$2,494.36
1/31/2004	\$1,109.89	\$15.05				\$0.00					\$15.05	\$147,314.23	\$144,819.87	-\$2,494.36
2/28/2004	\$1,117.33	\$10.97				\$0.00					\$10.97	\$148,442.53	\$145,948.17	-\$2,494.36
3/31/2004	\$1,378.65	\$6.67				\$0.00					\$6.67	\$149,827.85	\$147,333.49	-\$2,494.36
4/30/2004	\$1,201.84	\$17.97				\$0.00					\$17.97	\$151,047.66	\$148,553.30	-\$2,494.36
5/31/2004	\$1,332.66	\$17.82				\$0.00					\$17.82	\$152,398.14	\$149,903.78	-\$2,494.36
6/30/2004	\$1,273.54	\$24.37				\$0.00					\$24.37	\$153,696.05	\$151,201.69	-\$2,494.36
7/31/2004	\$1,232.35	\$32.06				\$0.00					\$32.06	\$154,960.46	\$152,466.10	-\$2,494.36
8/31/2004	\$1,183.82	\$66.35				\$0.00					\$66.35	\$156,210.63	\$153,716.27	-\$2,494.36
9/30/2004	\$1,132.87	\$78.88				\$0.00					\$78.88	\$157,422.38	\$154,928.02	-\$2,494.36
10/31/2004	\$1,051.58	\$94.59				\$0.00					\$94.59	\$158,568.55	\$156,074.19	-\$2,494.36
11/30/2004	\$919.47	\$123.67				\$0.00					\$123.67	\$159,611.69	\$157,117.33	-\$2,494.36







**Exhibit J**  
**Unit P40 Escrow Account Reconciliation Summary**  
**VGOB 93-0210-0330**

CNX Deposit Information		
Check Date	Check Number	Total
02 Disbursement		-\$38,809.62
03 Disbursement		-\$66,839.79
Interest and Fees		\$34,956.17
<b>Total</b>		<b>\$83,962.50</b>
<b>August 2013 First Bank and Trust balance</b>		
		\$86,401.23
Difference		-\$2,438.73 *

Escrow Bank Data													Running Balance	Difference
Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance		

\* The variance between the operator's and escrow agent's balances results from credits to the account for escrow account earnings, net of escrow agent fees. Electronic data is not available from the escrow agent.