

BEFORE THE VIRGINIA GAS AND OIL BOARD

PETITIONER: CNX Gas Company LLC

DIVISION OF GAS AND OIL

DOCKET NO: VGOB 92-0721-0235-01

RELIEF SOUGHT: (1) DISBURSEMENT FROM
ESCROW REGARDING TRACT(S) A portion of 6,
7

HEARING DATE: May 20, 2014

(2) AND AUTHORIZATION FOR DIRECT
PAYMENT OF ROYALTIES

DRILLING UNIT: X20

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) 6 & 7 as depicted upon the annexed Table 1. (Royalties currently being paid under VP8SGU1, VGOB 95-1024-0526)

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

Torch Oil and Gas Company and Mary Ann Bartram, Thelma Jean Kline, Mamie K. Cook, Betty Lawonne Gibson, Kathy Diane Murray, and Francis C. Hinchee Stearns; Torch Oil and Gas Company and CNX Gas Company LLC have entered into a royalty split agreement. The Annexed Table 1 specifies how said royalties are to be divided and paid.

6. Attestation

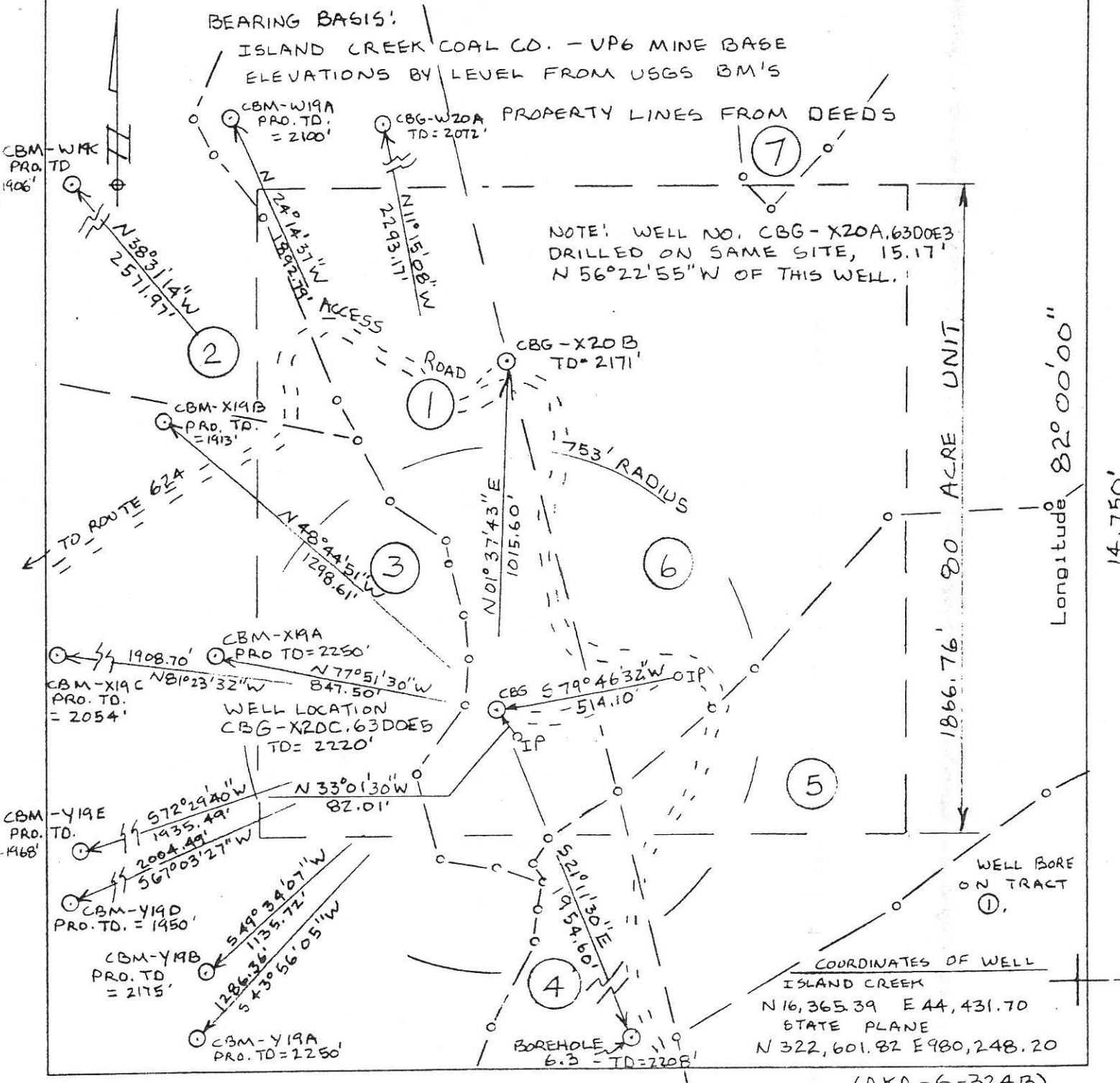
The foregoing Petition to the best of my knowledge, information, and belief is true and correct.

150'

Latitude 37° 12' 30"

BEARING BASIS:
ISLAND CREEK COAL CO. - VP6 MINE BASE
ELEVATIONS BY LEVEL FROM USGS BM'S

PROPERTY LINES FROM DEEDS

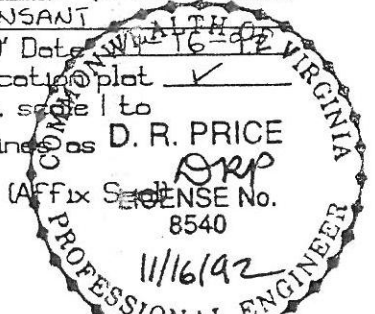


WELL LOCATION PLAT

Company ISLAND CREEK COAL CO. Well Name and Number CBG-X20C.63DOE5
 Tract No. T.R. MULLINS TR. 1 Elevation 2314.33 Quadrangle VANSANT
 County BUCHANAN District GARDEN Scale: 1" = 400' Date 11/16/92
 This Plat is a new plat _____; an updated plat _____; or a final location plat

+ Denotes the location of a well on United States topographic Maps, scale 1 to 24,000, latitude and longitude lines being represented by border lines as shown.

D.R. Price
 Licensed Professional Engineer or Licensed Land Surveyor



Well Plat Legend
Property and Lease Information
Well No. CBG.X20C.63D0E5
(AKA VVH 6-324B)

- 1. Surface Permac, Inc.
- Coal T. R. Mullins, Et Al, Tract 1
- Oil & Gas Consolidation Coal Company
- Oil & Gas Lessee None of Record
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee No Lease of Record

1 = 19.59 Acres - 24.49% of Unit

- 2. Surface Norfolk & Western Railway Co.
- Coal, Oil & Gas Yukon Pocahontas Coal Company, Et Al.
- Big Vein Tract 9
- Oil & Gas Lessees Cabot Oil & Gas Corporation
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee Buchanan Production Company

2 = 2.71 Acres - 3.38% of Unit

- 3. Surface Island Creek Coal Company
- Coal, Oil & Gas Pobst/McGuire Tract 1
- Oil & Gas Lessee Buchanan Production Company
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee Buchanan Production Company

3 = 13.52 Acres - 16.90% of Unit

- 4. Surface Consolidation Coal Co.
- Surface Lessee Permac, Inc.
- Coal T. R. Mullins, Et Al, Tract 2
- Oil & Gas Consolidation Coal Company
- Oil & Gas Lessee None of Record
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee None of Record

4 = 0.28 Acres - 0.35% of Unit

- 5. Surface Consolidation Coal Co.
- Surface Lessee Permac, Inc.
- Coal Hugh Macrae Land Trust, Tract 12
- Oil & Gas Consolidation Coal Company
- Oil & Gas Lessee None of Record
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee None of Record

5 = 9.92 Acres - 12.40% of Unit

- 6. Surface Permac, Inc.
- Coal Hugh Macrae Land Trust, Tract 11
- Oil & Gas Gaston Cook Heirs
- Oil & Gas Lessee None of Record
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee Pocahontas Gas Partnership

6 = 33.86 Acres - 42.33% of Unit

- 7. Surface Permac, Inc.
- Coal Hugh Macrae Land Trust, Tract 11
- Oil & Gas Permac, Inc.
- Oil & Gas Lessee None of Record
- Coal Lessee Island Creek Coal Company
- Permac, Inc.
- Coalbed Methane Lessee Pocahontas Gas Partnership

7 = 0.12 Acres - 0.15% of Unit

Unit X-20
Exhibit E
Docket #VGOB 92-0721-0235-01
List of Conflicting Owners/Claimants that require escrow

| | Acres in Unit | Percent of Unit |
|--|-----------------------------------|--------------------|
| <u>Tract #1 - 19.59 acres</u> | | |
| <u>COAL OWNERSHIP</u> | | |
| (1) T.R. Mullins, et al <i>(39 acre tract)</i> | 19.59 acres | 24.4875% |
| (a) Theodore A. Mullins Heirs, Devisees, Successors or Assigns | | |
| (a.1) Theodore Blaine Mullins 1550 Summit Drive Charleston, WV 25302 | 2.18 acres 1/9 of 19.59 acres | 2.7208% |
| (a.2) Cornelia Maurice Mullins PO Box 51 Clendenin, WV 25045 | 2.18 acres 1/9 of 19.59 acres | 2.7208% |
| (a.3) Marilyn Mullins 19107 Park Place Blvd. Eustis, FL 32736 | 2.18 acres 1/9 of 19.59 acres | 2.7208% |
| (b) John L. & Lucille M. Mullins Heirs, Devisees, Successors or Assigns | | |
| (b.1) George W. Mullins Sr. 165 Miller Road Cottageville, WV 25239 | 1.63 acres 1/12 of 19.59 acres | 2.0406% |
| (b.2) Joann Barker Heirs, Devisees, Successors or Assigns | | |
| (b.2.1) Robert Barker 176 Hawkcrest Court Debary, FL 32713-4923 | 1.63 acres 1/12 of 19.59 acres | 2.0406% |
| (b.3) John L. Mullins Jr. Heirs, Devisees, Successors or Assigns | | |
| (b.3.1) Stephanie Mullins-Williams 824 Jordan Avenue Orlando, FL 32809 | 0.41 acres 1/48 of 19.59 acres | 0.5102% |
| (b.3.2) John David Mullins 1411 Lineberger Avenue Gastonia, NC 28052 | 0.41 acres 1/48 of 19.59 acres | 0.5102% |
| (b.3.3) Brandon Overton Mullins 1411 Lineberger Avenue Gastonia, NC 28052 | 0.41 acres 1/48 of 19.59 acres | 0.5102% |
| (b.3.4) Heather L. Dawson 1675 Adview Estates, Bayside Lake Palm Bay, FL 32909 | 0.41 acres 1/48 of 19.59 acres | 0.5102% |
| (b.4) Thomas L. Mullins Star Route 79B Poca, WV 25159 | 1.63 acres 1/12 of 19.59 acres | 2.0406% |
| (c) Augustus C. Mullins Heirs, Devisees, Successors or Assigns | | |
| (c.1) Madeline Hunt 28809 Bennington Drive Wesley Chapel, FL 33544 | 6.53 acres 1/3 of 19.59 acres | 8.1625% |
| <u>OIL & GAS OWNERSHIP</u> | | |
| (1) Gaston Cook Heirs, Devisees, Successors or Assigns <i>(95.29 acre tract)</i> | 19.59 acres | 24.4875% |

Unit X-20
Exhibit E
Docket #VGOB 92-0721-0235-01
List of Conflicting Owners/Claimants that require escrow

| | Acres in Unit | Percent of Unit |
|---|-------------------------------------|-----------------|
| (a) Mary Ann Bartram 1539 Nicolay Way Baltimore, MD 21201 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (b) Thelma Jean Kline 3707 Overview Drive Fredericksburg, VA 22408 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (c) Harold V. Cooke P.O. Box 305 Oakwood, VA 24631 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (d) Leslie K. Cook 5714 W. Nobis Circle Homosassa, FL 32646 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (e) Mamie K. Cook 140505 Watson Lane #1 Woodbridge, VA 22193 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (f) Robert B. Cook Heirs, Devisees, Successors, or Assigns | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (f.1) Barbara Cook 132 Autumn Chase Road Lebanon, VA 24266-4545 | | |
| (g) Nancy C. Duty P.O. Box 816 Grundy, VA 24614 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (h) Betty Lawonne Gibson 2117 Old York Road York, SC 29745 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (i) Kathy Diane Murray 147 Holly Ave. Mt. Airy, NC 27030 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| (j) Francis C. Hinchee Stearns 14411 North Fairview Lane Woodbridge, VA 22191 | 1.96 acres 1/10 of 19.59 acres | 2.4488% |
| | Total tract acres 19.5900 | |
| | Total tract percent 24.4875% | |

Tract #4 - 0.28 acres

COAL OWNERSHIP

| | | |
|--|---------------------------------|---------|
| (1) T.R. Mullins, et al <i>(39 acre tract)</i> | 0.28 acres | 0.3500% |
| (a) Theodore A. Mullins Heirs, Devisees, Successors or Assigns | | |
| (a.1) Theodore Blaine Mullins 1550 Summit Drive Charleston, WV 25302 | 0.03 acres 1/9 of 0.28 acres | 0.0389% |
| (a.2) Cornelia Maurice Mullins PO Box 51 Clendenin, WV 25045 | 0.03 acres 1/9 of 0.28 acres | 0.0389% |
| (a.3) Marilyn Mullins 19107 Park Place Blvd. Eustis, FL 32736 | 0.03 acres 1/9 of 0.28 acres | 0.0389% |

Unit X-20
Exhibit E
Docket #VGOB 92-0721-0235-01
List of Conflicting Owners/Claimants that require escrow

| | Acres in Unit | Percent of Unit |
|--|----------------------------------|-----------------|
| (b) John L. & Lucille M. Mullins Heirs, Devisees, Successors or Assigns | | |
| (b.1) George W. Mullins Sr. 165 Miller Road Cottageville, WV 25239 | 0.02 acres 1/12 of 0.28 acres | 0.0292% |
| (b.2) Joann Barker Heirs, Devisees, Successors or Assigns | | |
| (b.2.1) Robert Barker 176 Hawkcrest Court Debary, FL 32713-4923 | 0.02 acres 1/12 of 0.28 acres | 0.0292% |
| (b.3) John L. Mullins Jr. Heirs, Devisees, Successors or Assigns | | |
| (b.3.1) Stephanie Mullins-Williams 824 Jordan Avenue Orlando, FL 32809 | 0.01 acres 1/48 of 0.28 acres | 0.0073% |
| (b.3.2) John David Mullins 1411 Lineberger Avenue Gastonia, NC 28052 | 0.01 acres 1/48 of 0.28 acres | 0.0073% |
| (b.3.3) Brandon Overton Mullins 1411 Lineberger Avenue Gastonia, NC 28052 | 0.01 acres 1/48 of 0.28 acres | 0.0073% |
| (b.3.4) Heather L. Dawson 1675 Adviev Estates, Bayside Lake Palm Bay, FL 32909 | 0.01 acres 1/48 of 0.28 acres | 0.0073% |
| (b.4) Thomas L. Mullins Star Route 79B Poca, WV 25159 | 0.02 acres 1/12 of 0.28 acres | 0.0292% |
| (c) Augustus C. Mullins Heirs, Devisees, Successors or Assigns | | |
| (c.1) Madeline Hunt 28809 Bennington Drive Wesley Chapel, FL 33544 | 0.09 acres 1/3 of 0.28 acres | 0.1167% |

OIL & GAS OWNERSHIP

| | | |
|--|------------|---------|
| (1) CNX Gas Company LLC 2481 John Nash Blvd. Bluefield, WV 24701 <i>(Buchanan Production Company)</i> | 0.28 acres | 0.3500% |
|--|------------|---------|

Tract #6 - 33.86 acres

COAL OWNERSHIP

| | | |
|--|-------------|----------|
| (1) Hugh MacRae Land Trust c/o Alan Siegel Esq Gump, Strauss, Akin LLP 1 Bryant Park New York, NY 10036-6715 | 33.86 acres | 42.3250% |
|--|-------------|----------|

CBM Royalty Owner (from the Coal Owner):

Torch Oil and Gas Company
c/o Sue Ann Craddock
670 Dona Ana Road SW
Deming, NM 88030

Unit X-20
 Exhibit E
 Docket #VGOB 92-0721-0235-01
 List of Conflicting Owners/Claimants that require escrow

| | Acres in Unit | Percent of Unit |
|---|--|--|
| <u>OIL & GAS OWNERSHIP</u> | | |
| (1) Gaston Cook Heirs, Devisees, Successors or Assigns <i>(95.29 acre tract)</i> | 33.86 acres | 42.3250% |
| (c) Harold V. Cooke P.O. Box 305 Oakwood, VA 24631 | 3.39 acres 1/10 of 33.86 acres | 4.2325% |
| (d) Leslie K. Cook 5714 W. Nobis Circle Homosassa, FL 32646 | 3.39 acres 1/10 of 33.86 acres | 4.2325% |
| (f) Robert B. Cook Heirs, Devisees, Successors, or Assigns | 3.39 acres 1/10 of 33.86 acres | 4.2325% |
| (f.1) Barbara Cook 132 Autumn Chase Road Lebanon, VA 24266-4545 | | |
| (g) Nancy C. Duty P.O. Box 816 Grundy, VA 24614 | 3.39 acres 1/10 of 33.86 acres | 4.2325% |
| | Total tract acres 13.5440 | |
| | Total tract percent 16.9300% | |
| | Total Acreage in Conflict 33.4140 | |
| | | Total Percentage in Conflict 41.7675% |

Unit X-20
Exhibit EE
Docket #VGOB 92-0721-0235-01
List of Conflicting Owners/Claimants with Royalty Split Agreements

| | Acres in Unit | Percent of Unit | Percent of Escrow |
|--|-----------------------------------|----------------------------|----------------------|
| <u>Tract #6 - 33.86 acres</u> | | | |
| <u>COAL OWNERSHIP</u> | | | |
| (1) Hugh MacRae Land Trust c/o Alan Siegel Esq Gump, Strauss, Akin LLP 1 Bryant Park New York, NY 10036-6715 | 33.86 acres | 42.3250% | 18.8635% |
| <u>CBM Royalty Owner (from the Coal Owner):</u> | | | |
| Torch Oil and Gas Company c/o Sue Ann Craddock 670 Dona Ana Road SW Deming, NM 88030 | | | |
| <u>OIL & GAS OWNERSHIP</u> | | | |
| (1) Gaston Cook Heirs, Devisees, Successors or Assigns <i>(95.29 acre tract)</i> | 33.86 acres | 42.3250% | |
| (a) Mary Ann Bartram 1539 Nicolay Way Baltimore, MD 21201 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| (b) Thelma Jean Kline 3707 Overview Drive Fredericksburg, VA 22408 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| (e) Mamie K. Cook 140505 Watson Lane #1 Woodbridge, VA 22193 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| (h) Betty Lawonne Gibson 2117 Old York Road York, SC 29745 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| (i) Kathy Diane Murray 147 Holly Ave. Mt. Airy, NC 27030 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| (j) Francis C. Hinchee Stearns 14411 North Fairview Lane Woodbridge, VA 22191 | 3.39 acres 1/10 of 33.86 acres | 4.2325% | 3.1439% |
| | Total tract acres | 20.3160 | |
| | | Total tract percent | 25.3950% |

Tract #7 - 0.12 Acres

COAL OWNERSHIP

| | | | |
|--|------------|---------|----------------|
| (1) Hugh MacRae Land Trust c/o Alan Siegel Esq Gump, Strauss, Akin LLP 1 Bryant Park New York, NY 10036-6715 | 0.12 acres | 0.1500% | 0.1114% |
|--|------------|---------|----------------|

CBM Royalty Owner (from the Coal Owner):

Torch Oil and Gas Company
c/o Sue Ann Craddock
670 Dona Ana Road SW
Deming, NM 88030

Unit X-20
 Exhibit EE
 Docket #VGOB 92-0721-0235-01
 List of Conflicting Owners/Claimants with Royalty Split Agreements

| | Acres in Unit | Percent of Unit | Percent of Escrow |
|---|----------------------------------|--------------------|----------------------|
| <u>OIL & GAS OWNERSHIP</u> | | | |
| (1) CNX Gas Company LLC 2481 John Nash Blvd. Bluefield, WV 24701 <i>(Previously Permac Inc.)</i> | 0.12 acres | 0.1500% | 0.1114% |
| | Total Acreage Resolved | 20.4360 | |
| | Total Percentage Resolved | | 25.5450% |

Exhibit J
Unit X20 Escrow Account Reconciliation
VG0B 92-0721-0235

| CNX Deposit Information | | |
|-------------------------|--------------|--------------|
| Check Date | Check Number | Total |
| 1/25/1993 | | \$806.93 |
| 2/25/1993 | | \$1,575.00 |
| 3/25/1993 | | \$4,854.96 |
| 4/25/1993 | | \$3,441.62 |
| 5/25/1993 | | \$5,042.45 |
| 6/25/1993 | | \$4,840.55 |
| 7/25/1993 | | \$6,899.78 |
| 8/25/1993 | | \$6,489.99 |
| 9/25/1993 | | \$1,803.49 * |
| 10/25/1993 | | \$1,639.24 * |
| 11/25/1993 | | \$168.96 |
| 12/25/1993 | | \$136.38 |
| 1/25/1994 | | \$175.25 |
| 2/25/1994 | | \$80.90 |
| 4/25/1994 | | \$213.35 |
| 5/25/1994 | | \$242.93 |
| 6/25/1994 | | \$91.93 |
| 7/25/1994 | | \$9,721.92 |
| 8/25/1994 | | \$194.33 |
| 9/25/1994 | | \$238.40 |
| 10/25/1994 | | \$195.58 |
| 11/25/1994 | | \$11.56 |
| 12/25/1994 | | -\$0.05 |
| 1/25/1995 | | \$76.71 |
| 2/25/1995 | | \$80.46 |
| 3/25/1995 | | \$22.19 |
| 4/25/1995 | | \$2.21 |
| 5/25/1995 | | \$0.53 |
| 6/25/1995 | | \$4.93 |
| 7/25/1995 | | \$11.25 |
| 8/25/1995 | | \$10.41 |
| 9/25/1995 | | \$1.40 |
| 10/25/1995 | | \$0.65 |
| 11/25/1995 | | \$2.74 |
| 12/25/1995 | | \$5.03 |
| 1/25/1996 | | \$13.06 |
| 2/25/1996 | | \$8.71 |
| 3/25/1996 | | \$49.15 |
| 4/25/1996 | | \$1,150.62 |
| 5/25/1996 | | \$120.87 |

| Escrow Bank Data | | | | | | | | | | | | | | | |
|------------------|-------------------------|------------|--------------|-----------|----------|---------------|-------------|-------------|-----------|---------------|---------------------|--------------|-----------------|-------------|----------|
| Date | Escrow Royalty Deposits | Income | \$ Mktet Int | CDARS Int | Fees | Distributions | Corrections | Audit Costs | Gain/Loss | Royalty Bonus | Total Int. and Fees | Bank Balance | Running Balance | Difference | |
| 1/31/1993 | \$861.18 | | | | | | | | | | \$0.00 | \$861.18 | \$806.93 | -\$54.25 | |
| 2/28/1993 | | \$0.35 | | | | | | | | | \$0.35 | \$861.53 | \$2,382.28 | \$1,520.75 | |
| 3/31/1993 | \$6,429.96 | \$1.98 | | | -\$70.00 | | | | | | -\$68.02 | \$7,223.47 | \$7,169.22 | -\$54.25 | |
| 4/30/1993 | \$3,441.62 | \$6.72 | | | | | | | | | \$6.72 | \$10,671.81 | \$10,617.56 | -\$54.25 | |
| 5/31/1993 | \$5,042.45 | \$18.20 | | | | | | | | | \$18.20 | \$15,732.46 | \$15,678.21 | -\$54.25 | |
| 6/30/1993 | \$4,840.55 | \$27.41 | | | | | | | | | \$27.41 | \$20,600.42 | \$20,546.17 | -\$54.25 | |
| 7/31/1993 | \$6,899.78 | \$37.95 | | | -\$46.65 | | | | | | -\$8.70 | \$27,491.50 | \$27,437.25 | -\$54.25 | |
| 8/31/1993 | \$6,489.99 | \$51.41 | | | -\$72.89 | | | | | | -\$21.48 | \$33,960.01 | \$33,905.76 | -\$54.25 | |
| 9/30/1993 | \$1,803.49 | \$68.43 | | | -\$38.30 | | | | | | \$30.13 | \$35,793.63 | \$35,739.38 | -\$54.25 | |
| 10/31/1993 | \$1,639.24 | \$81.15 | | | -\$39.83 | | | | | | \$41.32 | \$37,474.19 | \$37,419.94 | -\$54.25 | |
| 11/30/1993 | | \$88.34 | | | -\$41.23 | | | | | | \$47.11 | \$37,521.30 | \$37,636.01 | \$114.71 | |
| 12/31/1993 | \$305.34 | \$89.44 | | | -\$31.27 | | | | | | \$58.17 | \$37,884.81 | \$37,830.56 | -\$54.25 | |
| 1/31/1994 | | \$94.24 | | | -\$51.58 | | | | | | \$42.66 | \$37,927.47 | \$38,048.47 | \$121.00 | |
| 2/28/1994 | \$169.69 | \$94.80 | | | -\$31.61 | | | | | | \$63.19 | \$38,160.35 | \$38,192.56 | \$32.21 | |
| 3/31/1994 | \$76.80 | \$86.07 | | | -\$41.80 | | | | | | \$44.27 | \$38,281.42 | \$38,236.83 | -\$44.59 | |
| 4/30/1994 | \$195.83 | \$99.87 | | | -\$41.90 | | | | | | \$57.97 | \$38,535.22 | \$38,508.15 | -\$27.07 | |
| 5/31/1994 | | \$103.76 | | | -\$42.12 | | | | | | \$61.64 | \$38,596.86 | \$38,812.72 | \$215.86 | |
| 6/30/1994 | \$325.14 | \$117.36 | | | -\$42.17 | | | | | | \$75.19 | \$38,997.19 | \$38,979.84 | -\$17.35 | |
| 7/31/1994 | | \$123.06 | | | -\$42.50 | | | | | | \$80.56 | \$39,077.75 | \$48,782.32 | \$9,704.57 | |
| 8/31/1994 | \$9,926.99 | \$135.97 | | | -\$32.57 | | | | | | \$103.40 | \$49,108.14 | \$49,080.05 | -\$28.09 | |
| 9/30/1994 | \$237.73 | \$174.28 | | | -\$50.93 | | | | | | \$546.87 | \$49,892.74 | \$49,865.32 | -\$27.42 | |
| 10/31/1994 | \$185.17 | \$153.72 | | | -\$40.97 | | | | | | \$112.75 | \$50,190.66 | \$50,173.65 | -\$17.01 | |
| 11/30/1994 | | \$130.58 | | | -\$50.87 | | | | | | \$443.28 | \$52,997.09 | \$50,708.20 | -\$2,288.89 | |
| 12/31/1994 | | \$133.00 | | | -\$41.04 | | | | | | -\$0.08 | \$91.88 | \$49,918.97 | \$50,800.03 | \$881.06 |
| 1/31/1995 | | | | | | | | | | | \$0.00 | | \$50,876.74 | \$50,876.74 | \$0.00 |
| 2/28/1995 | | \$124.34 | | | -\$50.66 | | | | | | \$73.68 | \$50,158.45 | \$51,030.88 | \$872.43 | |
| 3/31/1995 | \$80.30 | \$8,329.92 | | | -\$50.52 | | | | | | \$454.39 | \$50,693.14 | \$51,507.46 | \$814.32 | |
| 4/30/1995 | | \$142.74 | | | -\$41.19 | | | | | | \$101.55 | \$50,794.69 | \$51,611.22 | \$816.53 | |
| 5/31/1995 | | \$165.90 | | | -\$41.24 | | | | | | \$124.66 | \$50,919.35 | \$51,736.41 | \$817.06 | |
| 6/30/1995 | \$29.75 | \$171.53 | | | -\$41.15 | | | | | | \$130.38 | \$51,079.48 | \$51,871.72 | \$792.24 | |
| 7/31/1995 | | \$165.35 | | | -\$51.24 | | | | | | \$114.11 | \$51,193.59 | \$51,997.08 | \$803.49 | |
| 8/31/1995 | | \$168.61 | | | -\$41.31 | | | | | | \$127.30 | \$51,320.89 | \$52,134.79 | \$813.90 | |
| 9/30/1995 | | \$421.06 | | | -\$46.83 | | | | | | \$746.41 | \$52,067.30 | \$52,882.60 | \$815.30 | |
| 10/31/1995 | \$22.93 | \$128.85 | | | -\$34.49 | | | | | | \$88.04 | \$52,178.27 | \$52,971.29 | \$793.02 | |
| 11/30/1995 | | \$138.58 | | | -\$53.57 | | | | | | \$176.42 | \$52,354.69 | \$53,150.45 | \$795.76 | |
| 12/31/1995 | | \$134.50 | | | -\$43.69 | | | | | | \$213.02 | \$52,567.71 | \$53,368.50 | \$800.79 | |
| 1/31/1996 | | \$333.68 | | | -\$43.78 | | | | | | \$106.53 | \$52,674.24 | \$53,488.09 | \$813.85 | |
| 2/29/1996 | \$30.02 | \$136.66 | | | -\$44.10 | | | | | | \$92.56 | \$52,796.82 | \$53,589.36 | \$792.54 | |
| 3/31/1996 | | \$587.17 | | | -\$48.26 | | | | | | \$538.90 | \$53,335.72 | \$54,177.41 | \$841.69 | |
| 4/30/1996 | \$1,196.80 | \$134.75 | | | -\$44.45 | | | | | | \$90.30 | \$54,622.82 | \$55,418.33 | \$795.51 | |
| 5/31/1996 | \$120.21 | \$132.30 | | | -\$55.48 | | | | | | \$76.82 | \$54,819.85 | \$55,616.02 | \$796.17 | |
| 6/30/1996 | | \$141.53 | | | -\$44.22 | | | | | | \$51.71 | \$54,871.56 | \$55,667.73 | \$796.17 | |
| 7/31/1996 | | \$318.70 | | | -\$45.72 | | | | | | \$326.72 | \$55,192.45 | \$55,994.45 | \$802.00 | |
| 8/31/1996 | | | | | | | | | | | \$0.00 | | \$55,994.45 | \$55,994.45 | \$0.00 |
| 9/30/1996 | | \$582.73 | | | -\$43.64 | | | | | | \$457.72 | \$55,724.55 | \$56,452.17 | \$727.62 | |
| 10/31/1996 | | \$141.35 | | | -\$46.36 | | | | | | \$241.98 | \$55,966.53 | \$56,694.15 | \$727.62 | |
| 11/30/1996 | | \$226.83 | | | -\$46.70 | | | | | | \$180.13 | \$56,146.66 | \$56,874.28 | \$727.62 | |
| 12/31/1996 | | \$217.86 | | | -\$46.92 | | | | | | \$80.77 | \$56,227.43 | \$56,955.05 | \$727.62 | |
| 1/31/1997 | | \$412.71 | | | -\$46.84 | | | | | | \$103.51 | \$469.38 | \$56,696.81 | \$57,424.43 | \$727.62 |
| 2/28/1997 | | \$113.29 | | | -\$47.23 | | | | | | -\$2,799.08 | -\$2,733.02 | \$53,963.79 | \$54,691.41 | \$727.62 |
| 3/31/1997 | | \$309.60 | | | -\$47.16 | | | | | | \$2,428.08 | \$2,690.52 | \$56,654.31 | \$57,381.93 | \$727.62 |

Exhibit J
Unit X20 Escrow Account Reconciliation
VGOB 92-0721-0235

| CNX Deposit Information | | |
|-------------------------|--------------|-------|
| Check Date | Check Number | Total |

| Escrow Bank Data | | | | | | | | | | | | | | Running Balance | Difference |
|------------------|-------------------------|-----------|--------------|-----------|-----------|---------------|-------------|-------------|-----------|---------------|---------------------|--------------|-------------|-----------------|------------|
| Date | Escrow Royalty Deposits | Income | \$ Mrket Int | CDARS Int | Fees | Distributions | Corrections | Audit Costs | Gain/Loss | Royalty Bonus | Total Int. and Fees | Bank Balance | | | |
| 11/30/2005 | \$0.00 | \$156.48 | | | | \$0.00 | | | | | \$156.48 | \$71,480.36 | \$72,203.46 | \$723.10 | |
| 12/31/2005 | \$0.00 | \$169.19 | | | | \$0.00 | | | | | \$169.19 | \$71,649.55 | \$72,372.65 | \$723.10 | |
| 1/31/2006 | \$0.00 | \$188.00 | | | | \$0.00 | | | | | \$188.00 | \$71,837.55 | \$72,560.65 | \$723.10 | |
| 2/28/2006 | \$0.00 | \$186.63 | | | | \$0.00 | | | | | \$186.63 | \$72,024.18 | \$72,747.28 | \$723.10 | |
| 3/31/2006 | \$0.00 | \$193.67 | | | | \$0.00 | | | | | \$193.67 | \$72,217.85 | \$72,940.95 | \$723.10 | |
| 4/30/2006 | \$0.00 | \$223.80 | | | | \$0.00 | | | | | \$223.80 | \$72,441.65 | \$73,164.75 | \$723.10 | |
| 5/31/2006 | \$0.00 | \$215.87 | | | | \$0.00 | | | | | \$215.87 | \$72,657.52 | \$73,380.62 | \$723.10 | |
| 6/30/2006 | \$0.00 | \$225.81 | | | | \$0.00 | | | | | \$225.81 | \$72,883.33 | \$73,606.43 | \$723.10 | |
| 7/31/2006 | \$0.00 | \$225.79 | | | | \$0.00 | | | | | \$225.79 | \$73,109.12 | \$73,832.22 | \$723.10 | |
| 8/31/2006 | \$0.00 | \$245.93 | | | | \$0.00 | | | | | \$245.93 | \$73,355.05 | \$74,078.15 | \$723.10 | |
| 10/31/2006 | \$0.00 | \$277.56 | | | | \$0.00 | | | | | \$277.56 | \$73,890.23 | \$74,355.71 | \$465.48 | |
| 11/30/2006 | \$0.00 | \$284.76 | | | (\$4.99) | \$0.00 | | | | | \$279.77 | \$74,170.00 | \$74,635.48 | \$465.48 | |
| 12/31/2006 | \$0.00 | \$287.73 | | | (\$39.47) | \$0.00 | | | | | \$248.26 | \$74,418.26 | \$74,883.74 | \$465.48 | |
| 1/31/2007 | \$0.00 | \$272.02 | | | | \$0.00 | | | | | \$272.02 | \$74,690.28 | \$75,155.76 | \$465.48 | |
| 2/28/2007 | \$0.00 | \$261.65 | | | | \$0.00 | | | | | \$261.65 | \$74,951.93 | \$75,417.41 | \$465.48 | |
| 3/31/2007 | \$0.00 | \$241.94 | | | | \$0.00 | | | | | \$241.94 | \$75,193.87 | \$75,659.35 | \$465.48 | |
| 4/30/2007 | \$0.00 | \$279.44 | | | | \$0.00 | | | | | \$279.44 | \$75,473.31 | \$75,938.79 | \$465.48 | |
| 5/31/2007 | \$0.00 | \$256.84 | | | | \$0.00 | | | | | \$256.84 | \$75,730.15 | \$76,195.63 | \$465.48 | |
| 6/30/2007 | \$0.00 | \$268.14 | | | | \$0.00 | | | | | \$268.14 | \$75,998.29 | \$76,463.77 | \$465.48 | |
| 7/31/2007 | \$0.00 | \$525.48 | | | | \$0.00 | | | | | \$525.48 | \$76,261.03 | \$76,989.25 | \$728.22 | |
| 8/31/2007 | \$0.00 | \$258.03 | | | | \$0.00 | | | | | \$258.03 | \$76,519.06 | \$77,247.28 | \$728.22 | |
| 9/30/2007 | \$0.00 | \$409.20 | | | | \$0.00 | | | | | \$409.20 | \$76,928.26 | \$77,656.48 | \$728.22 | |
| 10/31/2007 | \$0.00 | \$257.78 | | | | \$0.00 | | | | | \$257.78 | \$77,186.04 | \$77,914.26 | \$728.22 | |
| 11/30/2007 | \$0.00 | \$266.24 | | | | \$0.00 | | | | | \$266.24 | \$77,452.28 | \$78,180.50 | \$728.22 | |
| 12/31/2007 | \$0.00 | \$245.55 | | | | \$0.00 | | | | | \$245.55 | \$77,697.83 | \$78,426.05 | \$728.22 | |
| 1/31/2008 | \$0.00 | \$196.16 | | | | \$0.00 | | | | | \$196.16 | \$77,893.99 | \$78,622.21 | \$728.22 | |
| 2/29/2008 | \$0.00 | \$166.85 | | | | \$0.00 | | | | | \$166.85 | \$78,060.84 | \$78,789.06 | \$728.22 | |
| 3/31/2008 | \$0.00 | \$146.19 | | | | \$0.00 | | | | | \$146.19 | \$78,207.03 | \$78,935.25 | \$728.22 | |
| 4/30/2008 | \$0.00 | \$109.47 | | | | \$0.00 | | | | | \$109.47 | \$78,316.50 | \$79,044.72 | \$728.22 | |
| 5/31/2008 | \$0.00 | \$89.92 | | | | \$0.00 | | | | | \$89.92 | \$78,406.42 | \$79,134.64 | \$728.22 | |
| 6/30/2008 | \$0.00 | \$89.49 | | | | \$0.00 | | | | | \$89.49 | \$78,495.91 | \$79,224.13 | \$728.22 | |
| 7/31/2008 | \$0.00 | \$86.09 | | | | \$0.00 | | | | | \$86.09 | \$78,582.00 | \$79,310.22 | \$728.22 | |
| 8/31/2008 | \$0.00 | \$109.53 | | | | \$0.00 | | | | | \$109.53 | \$78,691.53 | \$79,419.75 | \$728.22 | |
| 9/30/2008 | \$0.00 | \$97.90 | | | | \$0.00 | | | | | \$97.90 | \$78,789.43 | \$79,517.65 | \$728.22 | |
| 10/31/2008 | \$0.00 | \$78.60 | | | | \$0.00 | | | | | \$78.60 | \$78,868.03 | \$79,596.25 | \$728.22 | |
| 11/30/2008 | \$0.00 | \$103.55 | | | | \$0.00 | | | | | \$103.55 | \$78,971.58 | \$79,699.80 | \$728.22 | |
| 12/31/2008 | \$0.00 | \$41.82 | | | | \$0.00 | | | | | \$41.82 | \$79,013.40 | \$79,741.62 | \$728.22 | |
| 1/1/2009 | \$0.00 | \$3.85 | | | | \$0.00 | | | | | \$3.85 | \$79,017.25 | \$79,745.47 | \$728.22 | |
| 2/28/2009 | \$0.00 | (\$7.11) | | | | \$0.00 | | | | | -\$7.11 | \$79,010.14 | \$79,738.36 | \$728.22 | |
| 3/31/2009 | \$0.00 | \$19.38 | | | | \$0.00 | | | | | \$19.38 | \$79,029.52 | \$79,757.74 | \$728.22 | |
| 4/30/2009 | \$0.00 | (\$12.41) | | | | \$0.00 | | | | | -\$12.41 | \$79,017.11 | \$79,745.33 | \$728.22 | |
| 5/31/2009 | \$0.00 | (\$12.52) | | | | \$0.00 | | | | | -\$12.52 | \$79,004.59 | \$79,732.81 | \$728.22 | |
| 6/30/2009 | \$0.00 | (\$12.91) | | | | \$0.00 | | | | | -\$12.91 | \$78,991.68 | \$79,719.90 | \$728.22 | |
| 7/31/2009 | \$0.00 | (\$13.11) | | | | \$0.00 | | | | | -\$13.11 | \$78,978.57 | \$79,706.79 | \$728.22 | |
| 8/31/2009 | \$0.00 | (\$7.58) | | | | \$0.00 | | | | | -\$7.58 | \$78,970.99 | \$79,699.21 | \$728.22 | |
| 9/30/2009 | \$0.00 | (\$5.35) | | | | \$0.00 | | | | | -\$5.35 | \$78,965.64 | \$79,693.86 | \$728.22 | |
| 10/31/2009 | \$0.00 | (\$6.25) | | | | \$0.00 | | | | | -\$6.25 | \$78,959.39 | \$79,687.61 | \$728.22 | |
| 11/30/2009 | \$0.00 | (\$5.85) | | | | \$0.00 | | | | | -\$5.85 | \$78,953.54 | \$79,681.76 | \$728.22 | |
| 12/31/2009 | \$0.00 | (\$22.00) | | | | \$0.00 | | | | | -\$22.00 | \$78,931.54 | \$79,659.76 | \$728.22 | |
| 1/1/2010 | \$0.00 | \$14.63 | | | | \$0.00 | | | | | \$14.63 | \$78,922.53 | \$79,674.39 | \$751.86 | |
| 2/1/2010 | \$0.00 | \$15.15 | | | | \$0.00 | | | | | \$8.80 | \$78,931.33 | \$79,683.19 | \$751.86 | |

Exhibit J
Unit X20 Escrow Account Reconciliation
VGOB 92-0721-0235

| CNX Deposit Information | | |
|-------------------------|--------------|-------|
| Check Date | Check Number | Total |

| 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 |
| 3/1/2010 | \$0.00 | \$16.76 | | | (\$6.58) | \$0.00 | | \$0.00 | | | \$10.18 | \$78,941.51 | \$79,693.37 | \$751.86 |
| 4/1/2010 | \$0.00 | \$17.31 | | | (\$6.58) | \$0.00 | | | | | \$10.73 | \$78,952.24 | \$79,704.10 | \$751.86 |
| 5/1/2010 | \$0.00 | \$15.68 | | | (\$6.58) | \$0.00 | | | | | \$9.10 | \$78,961.34 | \$79,713.20 | \$751.86 |
| 6/1/2010 | \$0.00 | \$16.21 | | | (\$6.58) | \$0.00 | (\$68.96) | | | | -\$59.33 | \$78,902.01 | \$79,653.87 | \$751.86 |
| 7/1/2010 | \$0.00 | | \$16.28 | \$2.25 | (\$6.58) | \$0.00 | | | | | \$11.95 | \$78,913.96 | \$79,665.82 | \$751.86 |
| 8/1/2010 | \$0.00 | | \$13.88 | \$5.47 | (\$6.58) | \$0.00 | | | | | \$12.77 | \$78,926.73 | \$79,678.59 | \$751.86 |
| 9/1/2010 | \$0.00 | | \$12.90 | \$7.71 | (\$6.58) | \$0.00 | | | | | \$14.03 | \$78,940.76 | \$79,692.62 | \$751.86 |
| 10/1/2010 | \$0.00 | | \$11.94 | \$11.07 | (\$6.58) | \$0.00 | (\$85.21) | | | | -\$68.78 | \$78,871.98 | \$79,623.84 | \$751.86 |
| 11/1/2010 | \$0.00 | | \$10.22 | \$13.77 | (\$6.57) | \$0.00 | | | | | \$17.42 | \$78,889.40 | \$79,641.26 | \$751.86 |
| 12/1/2010 | \$0.00 | | \$7.95 | \$20.27 | (\$6.57) | \$0.00 | (\$68.04) | | | | -\$46.39 | \$78,843.01 | \$79,594.87 | \$751.86 |
| 1/31/2011 | \$0.00 | | \$8.04 | \$26.66 | (\$7.30) | \$0.00 | (\$5.57) | | | | \$21.83 | \$78,864.84 | \$79,616.70 | \$751.86 |
| 2/28/2011 | \$0.00 | | \$5.28 | \$27.12 | (\$6.57) | \$0.00 | (\$20.87) | | | | \$4.96 | \$78,869.80 | \$79,621.66 | \$751.86 |
| 3/31/2011 | \$0.00 | | \$4.36 | \$32.10 | (\$6.57) | \$0.00 | (\$27.53) | | | | \$2.36 | \$78,872.16 | \$79,624.02 | \$751.86 |
| 4/30/2011 | \$0.00 | | \$3.18 | \$32.53 | (\$6.57) | \$0.00 | (\$21.72) | | | | \$7.42 | \$78,879.58 | \$79,631.44 | \$751.86 |
| 5/31/2011 | \$0.00 | | \$3.03 | \$34.19 | (\$6.57) | \$0.00 | (\$15.55) | | | | \$15.10 | \$78,894.68 | \$79,646.54 | \$751.86 |
| 6/30/2011 | \$0.00 | | \$2.71 | \$33.26 | (\$6.57) | \$0.00 | (\$17.91) | \$0.10 | | | \$11.59 | \$78,906.27 | \$79,658.13 | \$751.86 |
| 7/31/2011 | \$0.00 | | \$2.74 | \$34.44 | (\$6.58) | \$0.00 | (\$11.66) | | | | \$18.94 | \$78,925.21 | \$79,677.07 | \$751.86 |
| 8/30/2011 | \$0.00 | | \$2.30 | \$33.78 | (\$6.58) | \$0.00 | (\$26.37) | | | | \$3.13 | \$78,928.34 | \$79,680.20 | \$751.86 |
| 9/30/2011 | \$0.00 | | \$2.94 | \$32.95 | (\$6.58) | \$0.00 | (\$15.62) | | | | \$13.69 | \$78,942.03 | \$79,693.89 | \$751.86 |
| 10/31/2011 | \$0.00 | | \$2.41 | \$34.77 | (\$6.58) | \$0.00 | (\$24.12) | | | | \$6.48 | \$78,948.51 | \$79,700.37 | \$751.86 |
| 11/30/2011 | \$0.00 | | \$2.23 | \$34.11 | (\$6.58) | \$0.00 | (\$20.24) | | | | \$9.52 | \$78,958.03 | \$79,709.89 | \$751.86 |
| 12/31/2011 | \$0.00 | | \$2.31 | \$36.06 | (\$6.58) | \$0.00 | (\$14.28) | | | | \$17.51 | \$78,975.54 | \$79,727.40 | \$751.86 |
| 1/31/2012 | \$0.00 | | \$2.46 | \$36.17 | (\$6.58) | \$0.00 | (\$26.57) | | | | \$5.48 | \$78,981.02 | \$79,732.88 | \$751.86 |
| 2/28/2012 | | | \$1.86 | \$33.56 | (\$6.58) | | (\$13.66) | | | | \$15.18 | \$78,996.20 | \$79,748.06 | \$751.86 |
| 3/31/2012 | | | \$1.98 | \$35.84 | (\$6.58) | | (\$11.05) | | | | \$20.19 | \$79,016.39 | \$79,768.25 | \$751.86 |
| 4/30/2012 | | | \$1.72 | \$33.55 | (\$6.58) | | (\$13.92) | | | | \$14.77 | \$79,031.16 | \$79,783.02 | \$751.86 |
| 5/31/2012 | | | \$1.18 | \$34.77 | (\$6.59) | | (\$5.64) | | | | \$23.72 | \$79,054.88 | \$79,806.74 | \$751.86 |
| 6/30/2012 | | | \$1.02 | \$34.58 | (\$6.59) | | (\$8.93) | | | | \$20.08 | \$79,074.96 | \$79,826.82 | \$751.86 |
| 7/31/2012 | | | \$1.16 | \$33.36 | (\$6.59) | | (\$5.81) | | | | \$22.12 | \$79,097.08 | \$79,848.94 | \$751.86 |
| 8/31/2012 | | | \$1.28 | \$29.26 | (\$6.59) | | (\$29.53) | | | | -\$5.58 | \$79,091.50 | \$79,843.36 | \$751.86 |
| 9/30/2012 | | | \$1.23 | \$27.09 | (\$6.59) | | (\$7.82) | | | | \$13.91 | \$79,105.41 | \$79,857.27 | \$751.86 |
| 10/31/2012 | | | \$1.22 | \$27.06 | (\$6.59) | | (\$9.76) | | | | \$11.93 | \$79,117.34 | \$79,869.20 | \$751.86 |
| 11/30/2012 | | | \$1.26 | \$24.23 | (\$6.59) | | (\$7.81) | | | | \$11.09 | \$79,128.43 | \$79,880.29 | \$751.86 |
| 12/31/2012 | | | \$1.21 | \$21.47 | (\$6.59) | | (\$9.29) | | | | \$6.80 | \$79,135.23 | \$79,887.09 | \$751.86 |
| 1/31/2013 | | | \$1.19 | \$18.98 | (\$6.59) | | (\$7.08) | | | | \$6.50 | \$79,141.73 | \$79,893.59 | \$751.86 |
| 2/28/2013 | | | \$1.08 | \$17.18 | (\$6.60) | | (\$12.30) | | | | -\$0.64 | \$79,141.09 | \$79,892.95 | \$751.86 |
| 3/31/2013 | | | \$1.17 | \$18.27 | (\$6.60) | | (\$7.86) | | | | \$4.98 | \$79,146.07 | \$79,897.93 | \$751.86 |
| 4/30/2013 | | | \$1.15 | \$17.03 | (\$6.60) | | | | | | \$11.58 | \$79,157.65 | \$79,909.51 | \$751.86 |
| 5/31/2013 | | | \$1.19 | \$17.57 | (\$6.60) | | | | | | \$12.16 | \$79,169.81 | \$79,921.67 | \$751.86 |
| 6/30/2013 | | | \$1.16 | \$17.01 | (\$6.60) | | (\$7.87) | | | | \$3.70 | \$79,173.51 | \$79,925.37 | \$751.86 |
| 7/31/2013 | | | \$1.19 | \$17.66 | (\$6.60) | | | | | | \$12.25 | \$79,185.76 | \$79,937.62 | \$751.86 |
| 8/31/2013 | | | \$1.26 | \$17.73 | (\$6.60) | | | | | | \$12.39 | \$79,198.15 | \$79,950.01 | \$751.86 |
| 9/30/2013 | | | \$1.14 | \$17.16 | (\$6.60) | | | | | | \$11.70 | \$79,209.85 | \$79,961.71 | \$751.86 |
| 10/31/2013 | | | \$1.17 | \$17.72 | (\$6.60) | | | | | | \$12.29 | \$79,222.14 | \$79,974.00 | \$751.86 |
| 11/30/2013 | | | \$1.14 | \$16.70 | (\$6.60) | | | | | | \$11.24 | \$79,233.38 | \$79,985.24 | \$751.86 |
| 12/31/2013 | | | \$1.19 | \$16.96 | (\$6.60) | | | | | | \$11.55 | \$79,244.93 | \$79,996.79 | \$751.86 |
| 1/31/2014 | | | \$1.24 | \$17.39 | (\$6.60) | | | | | | \$12.03 | \$79,256.96 | \$80,008.82 | \$751.86 |
| 2/28/2014 | | | \$1.07 | \$15.92 | (\$6.60) | | | | | | \$10.39 | \$79,267.35 | \$80,019.21 | \$751.86 |
| | | | | | | | | | | | Total | \$29,592.84 | | |

Exhibit J
Unit X20 Escrow Account Reconciliation
VGOB 92-0721-0235

| CNX Deposit Information | | |
|-------------------------|--------------|--------------------|
| Check Date | Check Number | Total |
| Total Deposited | | \$50,426.37 |

Interest & Fees **\$29,592.84**

Grand Total **\$80,019.21**

First Bank and Trust b **\$79,267.35**
 2/28/2014

difference **-\$751.86**

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

* Indicates estimated deposit for the time period where no records are available