

BEFORE THE VIRGINIA GAS AND OIL BOARD

PETITIONER: CNX Gas Company LLC

DIVISION OF GAS AND OIL

DOCKET NO: VGOB 99-0216-0709-02

RELIEF SOUGHT: (1) DISBURSEMENT FROM ESCROW REGARDING TRACT(S) 2A (2) AND AUTHORIZATION FOR DIRECT PAYMENT OF ROYALTIES

HEARING DATE: November 17, 2015

DRILLING UNIT: FF23

BUCHANAN COUNTY, VIRGINIA

PETITION FOR ORDER OF DISBURSEMENT OF ESCROW FUNDS

1. Petitioner and its counsel

Petitioner is CNX Gas Company LLC, 627 Claypool Hill Mall Road, Cedar Bluff, VA 24609, (276) 596-5075. Petitioner's counsel is Mark A. Swartz, Hillard & Swartz, LLP, 122 Capital Street, Suite 201, Charleston, WV 25301.

2. Relief Sought

(1) the disbursement of escrowed funds heretofore deposited with the Board's Escrow Agent, attributable to Tract 2A as depicted upon the annexed table; and (2) authorization to begin paying royalties directly to the following parties; Pamela J. Keene, Jamie H. Hale and Jeffery C. Hale

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

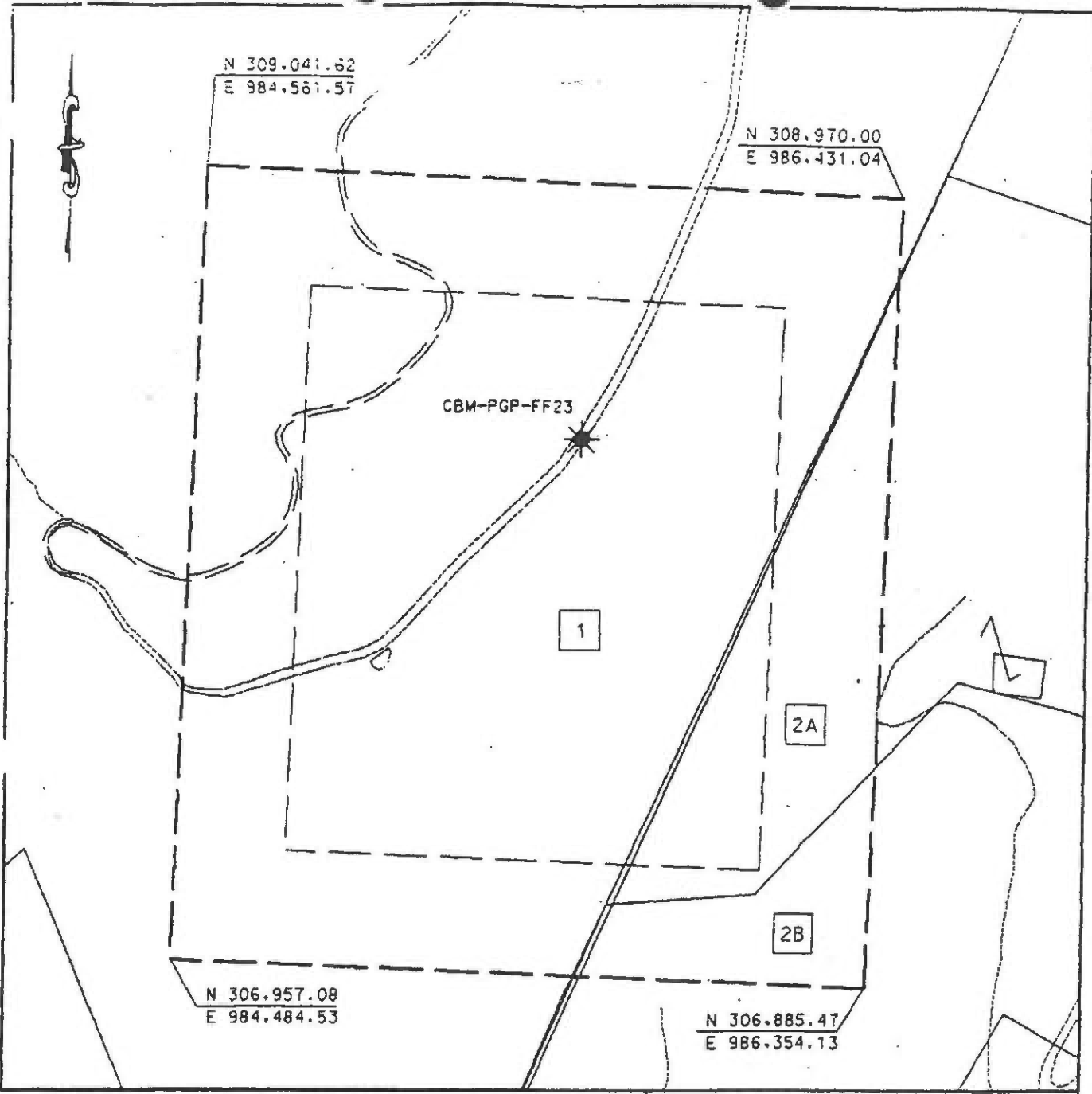
5. Factual basis for relief requested

Affidavit from Torch Oil & Gas Company dated August 5, 2015 stating they have no legal claim to CBM royalties based on the current state of Virginia law, therefore 100% of the royalty will be paid to the oil and gas owners, namely Pamela J. Keene, Jamie H. Hale and Jeffery C. Hale. The Designated Operator to pay royalties directly to the persons identified in Exhibit EE annexed hereto and the annexed Table, further, specifies how said royalties are to be divided and paid.

There are no remaining conflicts after the disbursement, escrow is no longer required and account is to be closed after disbursement.

6. Attestation

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



LEGEND

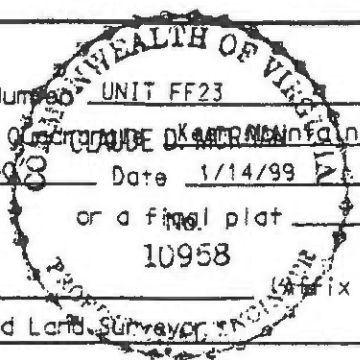
- ← TRACT LAND HOOK
- [2] TRACT LAND ID'S

EXHIBIT A
 OAKWOOD FIELD UNIT FF-23
 FORCE POOLING
 VGDB-99-0216-0709

Company Pocahontas Gas Partnership Well Name and Number UNIT FF23
 Tract No. Buckhorn Coal Co. Elevation _____
 County Buchanan District Hurricane Scale: 1" = 400' Date 1/14/99
 This plat is a new plat X ; an updated plat _____ or a final plat _____

Form DCO-60-7
 Rev. 9/91

Claude A. Mays
 Licensed Professional Engineer or Licensed Land Surveyor



(Affix Seal)

POCAHONTAS GAS PARTNERSHIP

Unit FF-23

Tract Identifications

1. Buckhorn Coal Mining - Tr. 1 - Fee
Consolidation Coal Company - Below Tiller coal Leased
Permac, Inc. - Tiller and above coal Leased
Pocahontas Gas Partnership - CBM Leased
71.13 acres 79.39502%

- 2A. Hugh MacRae Land Trust - TR 9 - Coal
Consolidation Coal Company - Below Tiller coal Leased
Permac, Inc. - Tiller and above coal Leased
Pocahontas Gas Partnership - CBM Leased
Carlos Hale, Heirs - Surface, Oil & Gas
12.00 acres 15.00000%

- 2B. Hugh MacRae Land Trust - TR 9 - Coal
Consolidation Coal Company - Below Tiller coal Leased
Permac, Inc. - Tiller and above coal Leased
Pocahontas Gas Partnership - CBM Leased
Permac Inc. - Surface, Oil & Gas
6.46 acres 8.07500%

Exhibit E
Unit FF-23
Docket #VGOB-99-0216-0709-02
List of Respondents that require escrow
(89.59 Acre Unit)

Acres in Unit	Interest in Unit
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Escrowing not required

Exhibit EE
Unit FF-23
Docket #VGOB 99-0216-0709-02
List of Respondents with Royalty Split Agreements or Court Orders

	Net Acres in Unit	Interest in Unit	Percent of Escrow
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Tract #2A - 12.00 acres

COAL OWNERSHIP

(1) Hugh Macrae Land Trust, Tr.9 <i>(Sparrell Hale 412 Acre Tract)</i> c/o Gump, Strauss, Akin LLP 1 Bryant Park, Floor #41 New York, NY 10036-6715	12.00 acres	13.4394%	
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By Assignment and Bill of Sale, HMLT devised all of its right, title and interest (other than "Excluded Assets") to Torch Energy Advisors Inc. effective September 4, 1991 and recorded in Buchanan County under DB474 / PG384.

Torch Oil & Gas Company
c/o Sue Ann Craddock
670 Dona Ana Road SW
Deming, New Mexico 88030

OIL & GAS OWNERSHIP

*Affidavit from Torch Oil & Gas Co., dated August 5, 2015 stating they make no claim to the CBM due to the current state of law
The owners listed below are Plaintiffs in Case No: 1:10-cv59*

(1) Jeffery C. Hale, et al <i>(aka Carlos Henry Hale Heirs)</i>	12.00 acres	13.4394%	
(a) Lorene Hale Heirs, Devises, Successors or Assigns (1/3)			<i>Per will, her interest is to be divided equally among her 3 children. (DOD 10/3/2014)</i>
(a.1) Pamela Jo Keene 3707 Garden Creek Road Rowe, VA 24646	1.33 acres 1/9 of 12.00 acres	1.4933%	11.1111%
(a.2) Jamie Henry Hale 1901 Lum Hollow Road Haysi, VA 24256	1.33 acres 1/9 of 12.00 acres	1.4933%	11.1111%
(a.3) Jeffery Carlos Hale 1926 Zacks Fork Road Lenoir, NC 28645	1.33 acres 1/9 of 12.00 acres	1.4933%	11.1111%
(b) Pamela Jo Keene 3707 Garden Creek Road Rowe, VA 24646	2.67 acres 2/9 of 12.00 acres	2.9865%	22.2222%
(c) Jamie Henry Hale 1901 Lum Hollow Road Haysi, VA 24256	2.67 acres 2/9 of 12.00 acres	2.9865%	22.2222%
(d) Jeffery Carlos Hale 1926 Zacks Fork Road Lenoir, NC 28645	2.67 acres 2/9 of 12.00 acres	2.9865%	22.2222%

Tract #2B - 6.46 acres

COAL OWNERSHIP

(1) Hugh Macrae Land Trust, Tr.9 c/o Gump, Strauss, Akin LLP 1 Bryant Park, Floor #41 New York, NY 10036-6715	6.46 acres	7.2106%	n/a
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By Assignment and Bill of Sale, HMLT devised all of its right, title and interest (other than "Excluded Assets") to Torch Energy Advisors Inc. effective September 4, 1991 and recorded in Buchanan County under DB474 / PG384.

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

Exhibit EE
Unit FF-23
Docket #VGOB 99-0216-0709-02
List of Respondents with Royalty Split Agreements or Court Orders

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<u>OIL & GAS OWNERSHIP</u>			
(1) CNX Gas Company LLC 1000 Consol Energy Drive Canonsburg, PA 15317-6506 <i>(Previously Pocahontas Gas Partnership)</i>	6.46 acres	7.2106%	<i>n/a</i>

AFFIDAVIT OF MAILING

COMMONWEALTH OF VIRGINIA
COUNTY OF **BUCHANAN**

Applicant: CNX Gas Company LLC
Relief Sought: Disbursement Petition for FF23
VGOB: 99-0216-0709-02

I, Anita D. Duty, after being duly sworn upon oath, state as follows:

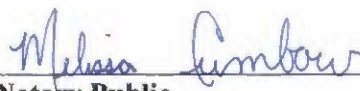
1. I am the Pooling Supervisor for CNX Land Resources, Inc. and am responsible for the notification process required by Va. Code Ann. §45.1-361.19 of the Code of Virginia and 4VAC25-160-40.
2. That on **October 13, 2015** a true and correct copy of the Notice of Hearing and Exhibits were mailed, via certified mail return receipt requested, based upon information and belief, the names and last-known addresses, where such addresses are known, of the parties owning an interest in this cause are set forth and attached hereto.
3. Notice of this cause has therefore been served by mail pursuant to the applicable statutes and rules of the Board.



Anita D. Duty
Pooling Supervisor
for CNX Land LLC

STATE OF WEST VIRGINIA
COUNTY OF MERCER, TO-WIT:

TAKEN, SUBSCRIBED AND SWORN to before me this 9th day of November,
2015.



Notary Public

My commission expires: April 9, 2023

1



CERTIFICATION OF NOTICE

CNX Gas Company LLC

Unit FF23
VGOB 99-0216-0709-01
Disbursement

Last Name	First Name	MAILED	RECEIPT #	Received
Hale	Jeffery C	10/13/2015	7015152000035333	5450 10/20/2015
Hale	Lorene	10/13/2015	7015152000035333	5443 10/24/2015
Keene	Pamela J	10/13/2015	7015152000035333	5467 10/19/2015



USPS Tracking®



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Have questions? We're here to help.



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Tracking Number: 70151520000353335450

Updated Delivery Day: Friday, October 16, 2015

Product & Tracking Information

Postal Product:

Features:
Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
October 20, 2015 , 10:59 am	Delivered	LENOIR, NC 28645

Your item was delivered at 10:59 am on October 20, 2015 in LENOIR, NC 28645.

October 16, 2015 , 3:54 pm	Notice Left (No Authorized Recipient Available)	LENOIR, NC 28645
October 16, 2015 , 9:41 am	Out for Delivery	LENOIR, NC 28645
October 16, 2015 , 9:31 am	Sorting Complete	LENOIR, NC 28645
October 16, 2015 , 9:26 am	Arrived at Unit	LENOIR, NC 28645
October 15, 2015 , 7:53 pm	Departed USPS Facility	GREENSBORO, NC 27498
October 15, 2015 , 9:58 am	Arrived at USPS Facility	GREENSBORO, NC 27498
October 15, 2015 , 4:54 am	Departed USPS Facility	CHARLESTON, WV 25350
October 14, 2015 , 9:28 pm	Arrived at USPS Facility	CHARLESTON, WV 25350

Available Actions

Text Updates

Email Updates

Track Another Package

Tracking (or receipt) number


Track It

Manage Incoming Packages

Track all your packages from a dashboard.
No tracking numbers necessary.

Sign up for My USPS ›



SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> <i>Pamela Keene</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressed</p> <p>B. Received by (Printed Name) C. Date of Delivery</p>
<p>1. Article Addressed to:</p> <p>Pamela Jo Keene 3707 GARDEN CREEK RD Rowe VA 24646</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
 9590 9403 0698 5196 3252 78	<p>3. Service Type</p> <ul style="list-style-type: none"> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
<p>2. Article Number (Transfer from service label)</p>	<p>7015 1520 0003 5333 5467</p>

AVIII 1023 DSD Domestic Return Receipt

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> <i>Jamie Hale</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressed</p> <p>B. Received by (Printed Name) C. Date of Delivery</p>
<p>1. Article Addressed to:</p> <p>Jamie Henry Hale 1901 LUM HOLLOW RD HAYSI VA 24256-5271</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p>
 9590 9403 0698 5196 3252 92	<p>3. Service Type</p> <ul style="list-style-type: none"> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Insured Mail <input type="checkbox"/> Insured Mail Restricted Delivery <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery
<p>2.</p>	<p>7015 1520 0003 5333 5443</p>

PS Form 3811, April 2015 PSN 7530-02-000-9053 (over \$500)

AVIII 1A23 DSD Domestic Return Receipt

Cumbow, Melissa

From: Gilmer, Sarah (DMME) <Sarah.Gilmer@dmme.virginia.gov>
Sent: Friday, September 11, 2015 8:37 AM
To: Cooper, Rick (DMME)
Cc: Cumbow, Melissa
Subject: Check Deposited incorrectly into FF23 (0709) and should have been deposited into Q48 (0790)
Attachments: image002.jpg; image006.jpg

Rick,
 Please see the documentation below that I pulled from the Audit Archive to show where the deposit of \$64.81 was incorrectly deposited into the FF23 (Docket 0709) account instead of Q48 (Docket 0790). I do not see where this has been corrected.
 Thanks,
 Sarah

FF23 Docket 0709 (Deposit was made into 0709 bank account but does not show up on CNX's deposit list because it was incorrectly deposited.)

(8) Production Month Year	(9) Volume Reported to DGO (Wellhead)	(13) Owner Deductions	(14) Owner Tax Deduction	(15) Owner Net Escrow Payment per Gas Company	(16) Payment Date	(17) Check Number	(18) Check Payment Amount
FF23A August-08		61.67	11.15	160.36	JUL 25, 2009	59593	
FF23A September-08	4958	37.64	6	193.74	JUL 25, 2009	59593	64.81

Q48 Docket 0790 (CNX reporting the deposit but it is not showing up in the bank account.)

Production Month Year	(14) Owner Tax Deduction	(15) Owner Net Escrow Payment per Gas Company	(16) Payment Date	(17) Check Number	(18) Check Payment Amount
Beginning Escrow Balance - January 1, 2008					
Q48 FRAC July-08	\$2.01	64.81	Sep 25, 2008	40579	\$64.81
Q48 FRAC July-08	\$0.00	0.04	Oct 25, 2008	42709	\$56.53
	\$3.67	118.68	Sep 25, 2008	40628	\$118.68
	\$0.00	0.06	Oct 25, 2008	42766	\$103.43
Q48 FRAC August-08	\$1.75	56.49	Oct 25, 2008	42709	
	\$3.20	103.37	Oct 25, 2008	42766	
Q48 FRAC September-08	\$1.45	46.91	Nov 25, 2008	44894	\$46.91
	\$2.66	85.90	Nov 25, 2008	44797	\$85.90
Q48 FRAC October-08	\$1.62	52.31	Dec 25, 2008	47006	\$52.31
	\$2.96	95.70	Dec 25, 2008	46841	\$95.70
Q48 FRAC November-08	1.37	44.86	Jan 25, 2009	48653	44.86
	2.54	82.06	Jan 25, 2009	48460	82.06
Q48 FRAC December-08	1.60	51.50	Feb 25, 2009	51832	51.50

From: Cumbow, Melissa [mailto:MelissaCumbow@consolenergy.com]
Sent: Thursday, September 10, 2015 3:21 PM
To: Cooper, Rick (DMME); Gilmer, Sarah (DMME)
Cc: Ketron, Sally (DMME)
Subject: FW: check deposited wrong

From: Davis, Diane (DMME) [<mailto:Diane.Davis@dmme.virginia.gov>]
Sent: Wednesday, November 06, 2013 8:52 AM
To: Cumbow, Melissa
Subject: RE: check deposited wrong

I will check, but I think this is where Rick asked what about the FF23 monies?

Di

From: Cumbow, Melissa [<mailto:MelissaCumbow@consolenergy.com>]
Sent: Wednesday, November 06, 2013 8:29 AM
To: Davis, Diane (DMME); Gilmer, Sarah (DMME); Cooper, Rick (DMME)
Subject: RE: check deposited wrong

Checking on the status of this check.

From: Cumbow, Melissa
Sent: Wednesday, October 16, 2013 3:15 PM
To: Davis, Diane (DMME) (Diane.Davis@dmme.virginia.gov); Gilmer, Sarah (DMME) (Sarah.Gilmer@dmme.virginia.gov); Cooper, Rick (DMME) (Rick.Cooper@dmme.virginia.gov)
Subject: check deposited wrong

There was a deposit made to unit FF23 that should have went to Q48. I do not see where this has been taken care of.

Check #	Check Date	Check Amount	Well Name
40579	Sep 25, 2008	\$64.81	Q48 FRAC
Check Deposited into the wrong account, Should have went to unit Q48			

"This communication, including any attachments, may contain confidential and privileged information that is subject to the CONSOL Energy Inc.'s Business Information Protection Policy. The information is intended solely for the use of the intended recipient(s). If you are not an intended recipient, you are prohibited from any use, distribution, or copying of this communication. If you have received this communication in error, please immediately notify the sender and then delete this communication in its entirety from your system."

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**Exhibit J
Unit FF23 Escrow Account Reconciliation
VGOB 99-0216-0709**

CNX Deposit Information		
Check Date	Check Number	Total
2/25/2000		\$1,263.41
3/25/2000		\$83.96
4/25/2000		\$182.76
5/25/2000		\$199.57
6/25/2000		\$272.47
7/25/2000		\$305.33
8/25/2000		\$485.63
9/25/2000		\$502.69
10/25/2000		\$446.39
11/25/2000		\$533.94
12/25/2000		\$644.56
1/25/2001		\$561.16
2/25/2001		\$781.50
3/25/2001		\$1,039.08
4/25/2001		\$711.90
5/25/2001		\$605.84
6/25/2001		\$636.82
7/25/2001		\$535.86
8/25/2001		\$370.80
9/25/2001		\$286.30
10/25/2001		\$288.26
11/25/2001		\$151.06
12/25/2001		\$150.02
1/25/2002		\$143.46
2/25/2002		\$165.68
3/25/2002	16244, 16245	\$171.79
4/25/2002	16505, 16505	\$155.62
5/24/2002	17369, 17369	\$199.52
6/25/2002	18019, 18019	\$222.06
7/25/2002	18598, 18598	\$233.80
8/23/2002	19206, 19206	\$229.63
9/25/2002	19540, 19540	\$253.33
10/25/2002	20438, 20438	\$265.85
11/25/2002	21110, 21110	\$247.06
12/24/2002	21579, 21579	\$254.83
1/24/2003	23064, 23064	\$311.88
2/25/2003	23757, 23757	\$355.90
3/25/2003	24568, 24568	\$538.63
4/25/2003	25420, 25420	\$617.23
5/23/2003	26321, 26321	\$639.86
6/25/2003	26796, 26796	\$536.03
7/25/2003	27345, 27345	\$480.82
8/25/2003	28223, 28223	\$375.06
9/25/2003	28960, 28960	\$336.57
10/24/2003	29838, 29838	\$358.10
11/25/2003	30747, 30747	\$326.55
12/24/2003	31604, 31604	\$321.14
1/23/2004	33099, 33099	\$317.21
2/25/2004	33934, 33934	\$362.68
3/25/2004	34802, 34802	\$930.61
4/23/2004	35740, 35740	\$775.85
5/25/2004	36834, 36834	\$870.03
6/25/2004	37771, 37771	\$783.63
7/23/2004	38738, 38738	\$879.09
8/25/2004	39880, 39880	\$1,076.27
9/24/2004	41015, 41015	\$936.32

Escrow Bank Data															
Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference	
2/2/2000	\$1,281.87	\$3.96									\$3.96	\$1,285.83	\$1,267.37	-\$18.46	
3/31/2000	\$83.96	\$4.72									\$4.72	\$1,374.51	\$1,356.05	-\$18.46	
4/30/2000	\$182.76	\$4.99									\$4.99	\$1,582.26	\$1,543.80	-\$38.46	
5/31/2000	\$199.57	\$7.69									\$7.69	\$1,769.52	\$1,751.06	-\$18.46	
6/30/2000	\$272.47	\$8.28									\$8.28	\$2,050.27	\$2,031.81	-\$18.46	
7/31/2000	\$305.33	\$9.97									\$9.97	\$2,365.57	\$2,347.11	-\$18.46	
8/31/2000	\$485.63	\$12.02									\$12.02	\$2,863.22	\$2,844.76	-\$18.46	
9/30/2000	\$502.69	\$13.26				\$0.00					\$13.26	\$3,379.17	\$3,360.71	-\$18.46	
10/31/2000	\$446.39	\$17.37									\$17.37	\$3,842.93	\$3,824.47	-\$18.46	
11/30/2000	\$533.94	\$18.26									\$18.26	\$4,395.13	\$4,376.67	-\$18.46	
12/31/2000	\$775.78	\$20.99				\$0.00					\$20.99	\$5,191.90	\$5,042.22	-\$149.68	
1/31/2001	\$561.16	\$21.97				\$0.00					\$21.97	\$5,775.03	\$5,625.35	-\$149.68	
2/28/2001	\$1,342.66	\$41.39				\$0.00					\$41.39	\$6,575.95	\$6,448.24	-\$127.71	
3/31/2001	\$907.86	\$20.87				\$0.00					\$20.87	\$7,504.68	\$7,508.19	\$3.51	
4/25/2001													\$8,220.09	\$8,220.09	\$0.00
5/31/2001	\$605.84	\$22.44				\$0.00					\$22.44	\$8,868.17	\$8,848.37	-\$19.80	
6/30/2001	\$636.82	\$20.25				\$0.00					\$20.25	\$9,525.24	\$9,505.44	-\$19.80	
7/31/2001	\$535.86	\$22.42				\$0.00					\$22.42	\$10,083.52	\$10,063.72	-\$19.80	
8/31/2001	\$370.80	\$21.81				\$0.00					\$21.81	\$10,476.13	\$10,456.33	-\$19.80	
9/30/2001	\$286.30	\$17.31				\$0.00					\$17.31	\$10,779.74	\$10,759.94	-\$19.80	
10/31/2001	\$288.26	\$15.55				\$0.00					\$15.55	\$11,083.55	\$11,063.75	-\$19.80	
11/30/2001	\$0.00	\$0.00				\$0.00					\$0.00	\$11,247.31	\$11,214.81	-\$32.50	
12/31/2001	\$150.02	\$13.77				\$0.00					\$13.77	\$11,411.10	\$11,378.60	-\$32.50	
1/31/2002	\$143.46	\$8.17				\$0.00					\$8.17	\$11,562.73	\$11,530.23	-\$32.50	
2/28/2002	\$165.68	\$6.12				\$0.00					\$6.12	\$11,734.53	\$11,702.03	-\$32.50	
3/31/2002	\$171.79	\$6.97				\$0.00					\$6.97	\$11,913.29	\$11,880.79	-\$32.50	
4/30/2002	\$155.62	\$0.00				\$0.00					\$0.00	\$12,068.91	\$12,036.41	-\$32.50	
5/31/2002	\$199.52	\$7.98				\$0.00					\$7.98	\$12,276.41	\$12,243.91	-\$32.50	
6/30/2002	\$222.06	\$6.71				\$0.00					\$6.71	\$12,505.18	\$12,472.68	-\$32.50	
7/31/2002	\$233.80	\$6.58				\$0.00					\$6.58	\$12,745.56	\$12,713.06	-\$32.50	
8/31/2002	\$229.63	\$7.04				\$0.00					\$7.04	\$12,982.23	\$12,949.73	-\$32.50	
9/30/2002	\$253.33	\$6.94				\$0.00					\$6.94	\$13,242.50	\$13,210.00	-\$32.50	
10/31/2002	\$265.85	\$6.00				\$0.00					\$6.00	\$13,514.35	\$13,481.85	-\$32.50	
11/30/2002	\$247.06	\$6.63				\$0.00					\$6.63	\$13,768.04	\$13,735.54	-\$32.50	
12/31/2002	\$254.83	\$6.48				\$0.00					\$6.48	\$14,029.35	\$13,996.85	-\$32.50	
1/31/2003	\$311.88	\$3.25				\$0.00					\$3.25	\$14,344.48	\$14,311.98	-\$32.50	
2/28/2003	\$355.90	\$2.98				\$0.00					\$2.98	\$14,703.36	\$14,670.86	-\$32.50	
3/31/2003	\$538.63	\$1.58				\$0.00					\$1.58	\$15,243.57	\$15,211.07	-\$32.50	
4/30/2003	\$617.23	\$2.69				\$0.00					\$2.69	\$15,863.49	\$15,830.99	-\$32.50	
5/31/2003	\$639.86	\$1.87				\$0.00					\$1.87	\$16,505.22	\$16,472.72	-\$32.50	
6/30/2003	\$536.03	\$2.76				\$0.00					\$2.76	\$17,044.01	\$17,011.51	-\$32.50	
7/31/2003	\$480.82	\$1.68				\$0.00					\$1.68	\$17,526.51	\$17,494.01	-\$32.50	
8/31/2003	\$375.06	\$0.73				\$0.00					\$0.73	\$17,902.30	\$17,869.80	-\$32.50	
9/30/2003	\$336.57	\$0.65				\$0.00					\$0.65	\$18,239.52	\$18,207.02	-\$32.50	
10/31/2003	\$358.10	\$1.02				\$0.00					\$1.02	\$18,598.64	\$18,566.14	-\$32.50	
11/30/2003	\$326.55	\$1.60				\$0.00					\$1.60	\$18,926.79	\$18,894.29	-\$32.50	
12/31/2003	\$321.14	\$1.05				\$0.00					\$1.05	\$19,248.98	\$19,216.48	-\$32.50	
1/31/2004	\$317.21	\$1.98				\$0.00					\$1.98	\$19,568.17	\$19,535.67	-\$32.50	
2/28/2004	\$362.68	\$1.47				\$0.00					\$1.47	\$19,932.32	\$19,899.82	-\$32.50	
3/31/2004	\$930.61	\$0.89				\$0.00					\$0.89	\$20,863.82	\$20,831.32	-\$32.50	
4/30/2004	\$775.85	\$2.50				\$0.00					\$2.50	\$21,642.17	\$21,609.67	-\$32.50	
5/31/2004	\$870.03	\$2.55				\$0.00					\$2.55	\$22,514.75	\$22,482.25	-\$32.50	
6/30/2004	\$783.63	\$3.60				\$0.00					\$3.60	\$23,301.98	\$23,269.48	-\$32.50	
7/31/2004	\$879.09	\$5.00				\$0.00					\$5.00	\$24,186.07	\$24,153.57	-\$32.50	
8/31/2004	\$1,076.27	\$10.73				\$0.00					\$10.73	\$25,273.07	\$25,240.57	-\$32.50	
9/30/2004	\$936.32	\$12.76				\$0.00					\$12.76	\$26,222.15	\$26,189.65	-\$32.50	

Exhibit J
Unit FF23 Escrow Account Reconciliation
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CNX Deposit Information		
Check Date	Check Number	Total
10/25/2004	42122, 42122	\$914.48
11/24/2004	43221, 43221	\$789.07
12/24/2004	44245, 44245	\$860.63
1/25/2005	45890, 45890	\$869.03
2/25/2005	46916, 46916	\$957.72
3/24/2005	48220, 48220	\$821.25
4/25/2005	49411, 49411	\$737.36
5/25/2005	50713, 50713	\$856.34
6/24/2005	51878, 51878	\$568.88
7/25/2005	52915, 52915	\$807.03
8/25/2005	54253, 54253	\$721.76
9/23/2005	55581, 55581	\$739.14
10/25/2005	56806, 56806	\$826.51
11/25/2005	58090, 58090	\$1,003.29
12/23/2005	59347, 59347	\$1,135.12
1/25/2006	61238, 61238	\$885.53
2/24/2006	62541, 62541	\$1,088.18
3/24/2006	63918, 63918	\$1,133.85
4/25/2006	65277, 65277	\$759.28
5/25/2006	66706, 66706	\$659.34
6/23/2006	67865, 67865	\$629.61
7/25/2006	69391, 69391	\$814.31
8/25/2006	187,188	\$639.29
9/25/2006	1353,1354	\$625.24
10/25/2006	2762,2763	\$721.95
11/25/2006	4187,4188	\$601.80
12/25/2006	5751,5752	\$407.51
1/25/2007	7011,7012	\$476.84
1/31/2007	8270,8271	\$279.21
2/25/2007	9417,9418	\$874.56
3/25/2007	10947,10948	\$600.76
4/25/2007	12405,12406	\$611.70
5/25/2007	14984,14985	\$762.19
6/25/2007	16025,16026	\$710.00
7/25/2007	17490,17491	\$705.67
8/25/2007	18980,18981	\$700.17

Escrow Bank Data														
Date	Escrow Royalty Deposits	Income	\$ Miket Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference
10/31/2004	\$914.48	\$16.20				\$0.00					\$16.20	\$27,152.83	\$27,120.33	-\$32.50
11/30/2004	\$789.07	\$21.17				\$0.00					\$21.17	\$27,963.07	\$27,930.57	-\$32.50
12/31/2004	\$860.63	\$21.58				\$0.00					\$21.58	\$28,845.28	\$28,812.78	-\$32.50
1/31/2005	\$869.03	\$30.69				\$0.00					\$30.69	\$29,745.00	\$29,712.50	-\$32.50
2/28/2005	\$957.72	\$36.01				\$0.00					\$36.01	\$30,738.73	\$30,706.23	-\$32.50
3/31/2005	\$821.25	\$36.00				\$0.00					\$36.00	\$31,595.98	\$31,563.48	-\$32.50
4/30/2005	\$737.36	\$48.50				\$0.00					\$48.50	\$32,381.84	\$32,349.34	-\$32.50
5/31/2005	\$856.34	\$51.84				\$0.00					\$51.84	\$33,290.02	\$33,257.52	-\$32.50
6/30/2005	\$568.88	\$57.45				\$0.00					\$57.45	\$33,916.35	\$33,883.85	-\$32.50
7/31/2005	\$807.03	\$59.82				\$0.00					\$59.82	\$34,783.20	\$34,750.70	-\$32.50
8/31/2005	\$721.76	\$68.77				\$0.00					\$68.77	\$35,573.73	\$35,541.23	-\$32.50
9/30/2005	\$739.14	\$75.53				\$0.00					\$75.53	\$36,388.40	\$36,355.90	-\$32.50
10/31/2005	\$826.51	\$79.63				\$0.00					\$79.63	\$37,294.54	\$37,262.04	-\$32.50
11/30/2005	\$1,003.29	\$84.02				\$0.00					\$84.02	\$38,349.85	\$38,317.35	-\$32.50
12/31/2005	\$1,135.12	\$90.84				\$0.00					\$90.84	\$39,607.81	\$39,575.31	-\$32.50
1/31/2006	\$885.53	\$103.93				\$0.00					\$103.93	\$40,597.27	\$40,564.77	-\$32.50
2/28/2006	\$1,088.18	\$108.29				\$0.00					\$108.29	\$41,793.74	\$41,761.24	-\$32.50
3/31/2006	\$1,133.85	\$112.38				\$0.00					\$112.38	\$43,039.97	\$43,007.47	-\$32.50
4/30/2006	\$759.28	\$135.73				\$0.00					\$135.73	\$43,934.98	\$43,902.48	-\$32.50
5/31/2006	\$659.34	\$132.89				\$0.00					\$132.89	\$44,727.21	\$44,694.71	-\$32.50
6/30/2006	\$629.61	\$140.96				\$0.00					\$140.96	\$45,497.78	\$45,465.28	-\$32.50
7/31/2006	\$814.31	\$143.47				\$0.00					\$143.47	\$46,455.56	\$46,423.06	-\$32.50
8/31/2006	\$0.00	\$156.27				\$0.00					\$156.27	\$46,611.83	\$47,218.62	\$606.79
10/31/2006	\$721.95	\$181.33				\$0.00					\$181.33	\$48,947.78	\$48,747.14	-\$200.64
11/30/2006	\$601.80	\$188.64			(\$3.31)	\$0.00					\$185.33	\$49,734.91	\$49,534.27	-\$200.64
12/31/2006	\$407.51	\$193.20			(\$26.50)	\$0.00					\$166.70	\$50,309.12	\$50,108.48	-\$200.64
1/31/2007	\$476.84	\$183.89				\$0.00					\$183.89	\$50,969.85	\$50,769.21	-\$200.64
2/28/2007	\$0.00	\$178.55				\$0.00					\$178.55	\$51,148.40	\$51,226.97	\$78.57
3/31/2007	\$1,153.77	\$167.73				\$0.00					\$167.73	\$52,469.90	\$52,269.26	-\$200.64
4/30/2007	\$1,212.46	\$195.44				\$0.00					\$195.44	\$53,877.80	\$53,677.16	-\$200.64
5/31/2007	\$762.19	\$183.60				\$0.00					\$183.60	\$54,823.59	\$54,622.95	-\$200.64
6/30/2007	\$0.00	\$194.11				\$0.00					\$194.11	\$55,017.70	\$55,527.06	\$509.36
7/31/2007	\$1,415.67	\$382.80				\$0.00					\$382.80	\$56,624.77	\$56,615.53	-\$9.24
8/31/2007	\$700.17	\$191.97				\$0.00					\$191.97	\$57,516.91	\$57,507.67	-\$9.24
9/30/2007	\$0.00	\$307.58				\$0.00					\$307.58	\$57,824.49	\$57,815.25	-\$9.24
10/31/2007	\$0.00	\$193.76				(\$20,127.82)					\$193.76	\$37,890.43	\$37,881.19	-\$9.24
11/30/2007	\$0.00	\$130.69				\$0.00					\$130.69	\$38,021.12	\$38,011.88	-\$9.24
12/31/2007	\$0.00	\$120.54				\$0.00					\$120.54	\$38,141.66	\$38,132.42	-\$9.24
1/31/2008	\$0.00	\$96.29				\$0.00					\$96.29	\$38,237.95	\$38,228.71	-\$9.24
2/29/2008	\$0.00	\$81.91				\$0.00					\$81.91	\$38,319.86	\$38,310.62	-\$9.24
3/31/2008	\$0.00	\$71.76				\$0.00					\$71.76	\$38,391.62	\$38,382.38	-\$9.24
4/30/2008	\$0.00	\$53.74				\$0.00					\$53.74	\$38,445.36	\$38,436.12	-\$9.24
5/31/2008	\$0.00	\$44.14				\$0.00					\$44.14	\$38,489.50	\$38,480.26	-\$9.24
6/30/2008	\$0.00	\$43.93				\$0.00					\$43.93	\$38,533.43	\$38,524.19	-\$9.24
7/31/2008	\$0.00	\$42.26				\$0.00					\$42.26	\$38,575.69	\$38,566.45	-\$9.24
8/31/2008	\$0.00	\$53.77				\$0.00					\$53.77	\$38,629.46	\$38,620.22	-\$9.24
** 9/30/2008	\$64.81	\$48.06				\$0.00					\$48.06	\$38,742.33	\$38,668.28	-\$74.05
10/31/2008	\$0.00	\$38.65				\$0.00					\$38.65	\$38,780.98	\$38,706.93	-\$74.05
11/30/2008	\$0.00	\$50.92				\$0.00					\$50.92	\$38,831.90	\$38,757.85	-\$74.05
12/31/2008	\$0.00	\$20.57				\$0.00					\$20.57	\$38,852.47	\$38,778.42	-\$74.05
1/1/2009	\$0.00	\$1.89				\$0.00					\$1.89	\$38,854.36	\$38,780.31	-\$74.05
2/28/2009	\$0.00	(\$3.50)				\$0.00					-\$3.50	\$38,850.86	\$38,776.81	-\$74.05
3/31/2009	\$0.00	\$9.53				\$0.00					\$9.53	\$38,860.39	\$38,786.34	-\$74.05
4/30/2009	\$0.00	(\$6.10)				\$0.00					-\$6.10	\$38,854.29	\$38,780.24	-\$74.05

Exhibit J
Unit FF23 Escrow Account Reconciliation
VGOB 99-0216-0709

CNX Deposit Information		
Check Date	Check Number	Total

7/25/2009	59593	\$8,335.97
8/25/2009	61146	\$349.49
9/25/2009	62573	\$201.14
10/25/2009	64189	\$175.09
11/19/2009	65773	\$129.57
12/18/2009	68245	\$209.57
1/18/2010	69517	\$249.11
2/22/2010	71193	\$257.45
3/22/2010	72694	\$374.03
4/20/2010	74574	\$291.69
5/19/2010	76294	\$278.61
6/21/2010	77886	\$179.89
7/20/2010	79417	\$218.33
8/20/2010	81174	\$222.56
9/22/2010	82709	\$258.34
10/19/2010	84524	\$257.11
11/19/2010	87481	\$171.09
12/20/2010	90177	\$181.44
1/20/2011	91453	\$147.20
2/24/2011	93049	\$212.88
3/21/2011	94591	\$206.02
4/20/2011	96385	\$196.54
5/19/2011	97911	\$185.18
6/21/2011	99667	\$157.50
7/19/2011	71	\$154.93
8/19/2011	1909	\$138.27
9/19/2011	3499	\$146.64
10/13/2011	5198	\$158.28
11/14/2011	8273	\$133.91
12/15/2011	9626	\$136.96
1/18/2012	11321	\$130.55
2/20/2012	12928	\$127.72
3/20/2012	14629	\$105.32
4/20/2012	16249	\$69.49
5/21/2012	17830	\$58.64
6/20/2012	19125	\$44.55
7/25/2012	23455	\$43.88
8/23/2012	0214000465	\$47.31
9/24/2012	0214002105	\$61.50
10/22/2012	0214005931	\$67.67
11/20/2012	0214011519	\$52.15
12/19/2012	0214016782	\$66.53
1/22/2013	0214022077	\$87.76
2/20/2013	E000003976	\$94.58
3/20/2013	E000005091	\$78.22
4/22/2013	E000006169	\$66.35
5/21/2013	E000007361	\$75.02
6/20/2013	E000008675	\$86.26
7/22/2013	E000010078	\$90.84
8/20/2013	E000011420	\$85.37
9/20/2013	E000012727	\$74.10
10/21/2013	E000015928	\$65.63
11/19/2013	E000017030	\$66.55
12/18/2013	E000018389	\$65.13

Escrow Bank Data															Running Balance	Difference
Date	Escrow Royalty Deposits	Income	\$ Mrkt Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance				
5/31/2009	\$0.00	(\$6.16)				\$0.00					-\$6.16	\$38,848.13	\$38,774.08	-\$74.05		
6/30/2009	\$0.00	(\$6.35)				\$0.00					-\$6.35	\$38,841.78	\$38,767.73	-\$74.05		
7/31/2009	\$8,335.97	(\$6.67)				\$0.00					-\$6.67	\$47,171.08	\$47,097.03	-\$74.05		
8/31/2009	\$349.49	(\$4.53)				\$0.00					-\$4.53	\$47,516.04	\$47,441.99	-\$74.05		
9/30/2009	\$201.14	(\$3.22)				\$0.00					-\$3.22	\$47,713.96	\$47,639.91	-\$74.05		
10/31/2009	\$175.09	(\$3.78)				\$0.00					-\$3.78	\$47,885.27	\$47,811.22	-\$74.05		
11/30/2009	\$129.57	(\$3.55)				\$0.00					-\$3.55	\$48,011.29	\$47,937.24	-\$74.05		
12/31/2009	\$209.57	(\$13.39)				\$0.00					-\$13.39	\$48,207.47	\$48,133.42	-\$74.05		
1/1/2010	\$249.11	\$8.97			\$0.00	\$0.00					\$8.97	\$48,451.11	\$48,391.50	-\$59.61		
2/1/2010	\$257.45	\$9.31			(\$3.90)	\$0.00					\$5.41	\$48,713.97	\$48,654.36	-\$59.61		
3/1/2010	\$374.03	\$10.36			(\$4.06)	\$0.00	\$0.00				\$6.30	\$49,094.30	\$49,034.69	-\$59.61		
4/1/2010	\$291.69	\$10.78			(\$4.09)	\$0.00					\$6.69	\$49,392.68	\$49,333.07	-\$59.61		
5/1/2010	\$278.61	\$9.83			(\$4.12)	\$0.00					\$5.71	\$49,677.00	\$49,617.39	-\$59.61		
6/1/2010	\$179.89	\$10.21			(\$4.14)	\$0.00		(\$43.63)			-\$37.56	\$49,819.33	\$49,759.72	-\$59.61		
7/1/2010	\$218.33		\$10.29	\$1.42	(\$4.15)	\$0.00					\$7.56	\$50,045.22	\$49,985.61	-\$59.61		
8/1/2010	\$222.56		\$8.82	\$3.46	(\$4.17)	\$0.00					\$8.11	\$50,275.89	\$50,216.28	-\$59.61		
9/1/2010	\$258.34		\$8.23	\$4.89	(\$4.19)	\$0.00					\$8.93	\$50,543.16	\$50,483.55	-\$59.61		
10/1/2010	\$257.11		\$7.68	\$7.04	(\$4.21)	\$0.00		(\$54.83)			-\$44.32	\$50,755.95	\$50,696.34	-\$59.61		
11/1/2010	\$171.09		\$6.62	\$8.78	(\$4.23)	\$0.00					\$11.17	\$50,938.21	\$50,878.60	-\$59.61		
12/1/2010	\$181.44		\$5.19	\$12.99	(\$4.25)	\$0.00		(\$43.95)			-\$30.02	\$51,089.63	\$51,030.02	-\$59.61		
1/31/2011	\$147.20		\$5.32	\$17.14	(\$4.73)	\$0.00					\$14.05	\$51,250.88	\$51,191.27	-\$59.61		
2/28/2011	\$212.88		\$3.55	\$17.46	(\$4.27)	\$0.00		(\$13.56)			\$3.18	\$51,466.94	\$51,407.33	-\$59.61		
3/31/2011	\$206.02		\$3.01	\$20.77	(\$4.29)	\$0.00		(\$18.01)			\$1.48	\$51,674.44	\$51,614.83	-\$59.61		
4/30/2011	\$196.54	\$2.27	\$2.06	(\$4.31)	\$0.00	\$0.00		(\$14.53)			\$4.49	\$51,875.47	\$51,815.86	-\$59.61		
5/31/2011	\$185.18	\$2.25	\$2.14	(\$4.32)	\$0.00	\$0.00		(\$10.23)			\$9.84	\$52,070.49	\$52,010.88	-\$59.61		
6/30/2011	\$157.50	\$2.08	\$2.55	(\$4.34)	\$0.00	\$0.00	\$0.06	(\$12.13)			\$7.22	\$52,235.21	\$52,175.60	-\$59.61		
7/31/2011	\$154.93	\$2.16	\$2.32	(\$4.35)	\$0.00	\$0.00		(\$7.72)			\$12.41	\$52,402.55	\$52,342.94	-\$59.61		
8/30/2011	\$138.27	\$1.68	\$2.43	(\$4.37)	\$0.00	\$0.00		(\$17.93)			\$1.81	\$52,542.63	\$52,483.02	-\$59.61		
9/30/2011	\$146.64	\$2.01	\$2.18	(\$4.38)	\$0.00	\$0.00		(\$10.40)			\$9.10	\$52,698.37	\$52,638.76	-\$59.61		
10/31/2011	\$158.28	\$1.69	\$2.12	(\$4.39)	\$0.00	\$0.00		(\$16.10)			\$4.32	\$52,860.97	\$52,801.36	-\$59.61		
11/30/2011	\$133.91	\$1.61	\$2.68	(\$4.41)	\$0.00	\$0.00		(\$13.55)			\$6.33	\$53,001.21	\$52,941.60	-\$59.61		
12/31/2011	\$136.96	\$1.72	\$2.97	(\$4.42)	\$0.00	\$0.00		(\$9.59)			\$11.68	\$53,149.85	\$53,090.24	-\$59.61		
1/31/2012	\$130.55	\$1.87	\$2.11	(\$4.43)	\$0.00	\$0.00		(\$17.90)			\$3.65	\$53,284.05	\$53,224.44	-\$59.61		
2/28/2012	\$127.72	\$1.45	\$2.37	(\$4.44)				(\$9.22)			\$10.16	\$53,421.93	\$53,362.32	-\$59.61		
3/31/2012	\$105.32	\$1.59	\$2.89	(\$4.45)				(\$7.48)			\$13.55	\$53,540.80	\$53,481.19	-\$59.61		
4/30/2012	\$69.49	\$1.18	\$2.73	(\$4.46)				(\$9.43)			\$10.02	\$53,620.31	\$53,560.70	-\$59.61		
5/31/2012	\$58.64	\$0.81	\$2.56	(\$4.47)				(\$3.82)			\$16.08	\$53,695.03	\$53,635.42	-\$59.61		
6/30/2012	\$44.55	\$0.71	\$2.43	(\$4.47)				(\$6.11)			\$13.56	\$53,753.14	\$53,693.53	-\$59.61		
7/31/2012		\$0.82	\$2.61	(\$4.48)				(\$3.95)			\$15.00	\$53,768.14	\$53,752.41	-\$15.73		
8/31/2012	\$91.19	\$0.90	\$1.83	(\$4.48)				(\$20.07)			-\$3.82	\$53,855.51	\$53,795.90	-\$59.61		
9/30/2012		\$0.87	\$1.86	(\$4.49)				(\$5.33)			\$9.41	\$53,864.92	\$53,866.81	\$1.89		
10/31/2012	\$129.17	\$0.88	\$1.84	(\$4.49)				(\$6.66)			\$8.07	\$54,002.16	\$53,942.55	-\$59.61		
11/30/2012	\$52.15	\$0.92	\$1.42	(\$4.50)				(\$5.33)			\$7.51	\$54,061.82	\$54,002.21	-\$59.61		
12/31/2012	\$66.53	\$0.90	\$1.55	(\$4.51)				(\$6.34)			\$4.60	\$54,132.95	\$54,073.34	-\$59.61		
1/31/2013	\$87.76	\$0.89	\$1.86	(\$4.51)				(\$4.84)			\$4.40	\$54,225.11	\$54,165.50	-\$59.61		
2/28/2013	\$94.58	\$0.82	\$1.64	(\$4.52)				(\$8.44)			-\$0.50	\$54,319.19	\$54,259.58	-\$59.61		
3/31/2013	\$78.22	\$0.91	\$1.38	(\$4.53)				(\$3.39)			\$3.37	\$54,400.78	\$54,341.17	-\$59.61		
4/30/2013	\$66.35	\$0.90	\$1.54	(\$4.53)							\$7.91	\$54,475.04	\$54,415.43	-\$59.61		
5/31/2013	\$75.02	\$0.95	\$1.91	(\$4.54)							\$8.32	\$54,558.38	\$54,498.77	-\$59.61		
6/30/2013	\$86.26	\$0.94	\$1.52	(\$4.55)				(\$5.42)			\$2.49	\$54,647.13	\$54,587.52	-\$59.61		
7/31/2013	\$90.84	\$0.98	\$1.97	(\$4.55)							\$8.40	\$54,746.37	\$54,686.76	-\$59.61		
8/31/2013	\$85.37	\$1.05	\$1.02	(\$4.56)							\$8.51	\$54,840.25	\$54,780.64	-\$59.61		
9/30/2013	\$74.10	\$0.96	\$1.63	(\$4.57)							\$8.02	\$54,922.37	\$54,862.76	-\$59.61		
10/31/2013	\$65.63	\$0.99	\$1.01	(\$4.58)							\$8.42	\$54,996.42	\$54,936.81	-\$59.61		
11/30/2013	\$66.55	\$0.98	\$1.32	(\$4.58)							\$7.72	\$55,070.69	\$55,011.08	-\$59.61		
12/31/2013	\$65.13	\$1.04	\$1.49	(\$4.59)							\$7.94	\$55,143.76	\$55,084.15	-\$59.61		

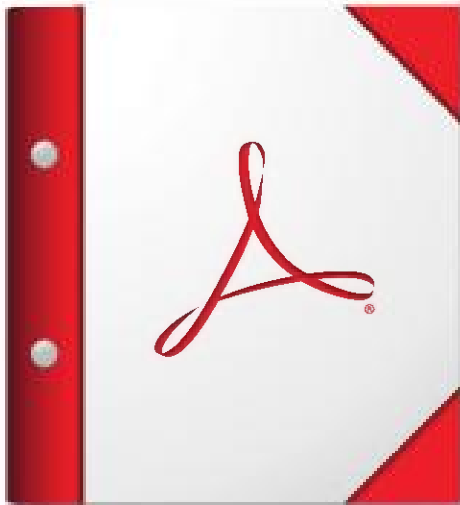
Exhibit J
Unit FF23 Escrow Account Reconciliation
VGOB 99-0216-0709

CNX Deposit Information		
Check Date	Check Number	Total
1/21/2014	E000019746	\$67.54
2/24/2014	E000021221	\$76.28
3/20/2014	E000022611	\$121.26
4/22/2014	E000024606	\$119.43
5/19/2014	E000026318	\$95.44
6/20/2014	E000027933	\$76.93
7/18/2014	E000029907	\$82.90
8/21/2014	E000031661	\$103.46
9/18/2014	E000033539	\$111.50
10/20/2014	E000037378	\$92.98
11/19/2014	E000038918	\$93.83
12/22/2014	E000040710	\$97.65
1/20/2015	E000042526	\$91.13
2/19/2015	E000044553	\$108.99
3/19/2015	E000046353	\$73.42
4/21/2015	E000048274	\$64.94
5/20/2015	E000051071	\$61.78
6/23/2015	E000053067	\$38.61
7/20/2015	E000055015	\$42.63
8/24/2015	E000057004	\$51.42

Escrow Bank Data														
Date	Escrow Royalty Deposits	Income	\$ Mirket Int	CDARS Int	Fees	Distributions	Corrections	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference
1/31/2014	\$67.54		\$1.09	\$11.78	(\$4.60)						\$8.27	\$55,219.57	\$55,159.96	-\$59.61
2/28/2014	\$76.28		\$0.94	\$10.79	(\$4.60)						\$7.13	\$55,302.98	\$55,243.37	-\$59.61
3/31/2014	\$121.26		\$1.04	\$12.08	(\$4.61)						\$8.51	\$55,432.75	\$55,373.14	-\$59.61
4/30/2014	\$119.43		\$1.06	\$11.71	(\$4.62)						\$8.15	\$55,560.33	\$55,500.72	-\$59.61
5/31/2014	\$95.44		\$1.11	\$12.43	(\$4.63)						\$8.91	\$55,664.68	\$55,605.07	-\$59.61
6/30/2014	\$76.93		\$0.97	\$12.35	(\$4.64)						\$8.68	\$55,750.29	\$55,690.68	-\$59.61
7/31/2014	\$82.90		\$0.94	\$12.77	(\$4.65)						\$9.06	\$55,842.25	\$55,782.64	-\$59.61
8/31/2014	\$103.46		\$0.96	\$12.82	(\$4.65)						\$9.13	\$55,954.84	\$55,895.23	-\$59.61
9/30/2014	\$111.50		\$0.94	\$12.12	(\$4.65)						\$8.41	\$56,074.75	\$56,015.14	-\$59.61
10/31/2014	\$92.98		\$0.99	\$12.40	(\$4.67)						\$8.72	\$56,176.45	\$56,116.84	-\$59.61
11/30/2014	\$93.83		\$1.04	\$11.81	(\$4.68)						\$8.17	\$56,278.45	\$56,218.84	-\$59.61
12/31/2014	\$97.65		\$1.98	\$10.08	(\$4.68)						\$7.38	\$56,383.48	\$56,323.87	-\$59.61
1/31/2015	\$91.13		\$3.72	\$7.67	(\$4.70)						\$6.69	\$56,481.30	\$56,421.69	-\$59.61
2/28/2015	\$108.99		\$4.49	\$5.28	(\$4.71)						\$5.06	\$56,486.36	\$56,535.74	\$49.38
3/31/2015	\$73.42		\$5.69	\$5.48	(\$4.71)						\$6.46	\$56,675.23	\$56,615.62	-\$59.61
4/30/2015	\$64.94		\$6.66	\$3.81	(\$4.71)						\$5.76	\$56,745.93	\$56,686.32	-\$59.61
5/31/2015	\$61.78		\$6.77	\$2.81	(\$4.73)						\$4.85	\$56,812.56	\$56,752.95	-\$59.61
6/30/2015	\$38.61		\$6.61	\$2.73	(\$4.73)						\$4.61	\$56,855.78	\$56,796.17	-\$59.61
7/31/2015	\$42.63		\$7.07	\$2.49	(\$4.74)						\$4.82	\$56,903.23	\$56,843.62	-\$59.61
8/31/2015	\$51.42		\$7.50	\$1.07	(\$4.74)	\$0.00	\$0.00	\$0.00			\$3.83	\$56,958.48	\$56,898.87	-\$59.61
Total											\$6,222.66			

Total Deposited	\$70,804.03
01 Disbursement	-\$20,127.82
Interest and Fees	\$6,222.66
Total	\$56,898.87
August 2015 First Bank and Trust balance	\$56,958.48
Difference	-\$59.61

**** Deposit incorrectly credited to Q48 (0790), see follow up email from Sarah Gilmer to Rick Cooper dated 9/11/2015. Transfer of funds should be confirmed prior to payout.**



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Department of Mines, Minerals and Energy

Russell County Government Center
135 Highland Drive
Lebanon, Virginia 24266
(276) 415-9700 FAX (276) 415-9671
www.dmme.virginia.gov

MEMORANDUM

TO: Ken Lovelace
Trust & Brokerage Operations Supervisor
First Bank & Trust Company

FROM: Rick Cooper
Principal Executive to the Staff, Virginia Gas and Oil Board

SUBJECT: Transfer of deposit from: VGOB-99-0216-0709 to VGOB-00-0418-0790

DATE: October 16, 2015

Dear Mr. Lovelace,

The Division of Gas and Oil (DGO) has discovered that there was an incorrect deposit into a Virginia Gas and Oil Board (VGOB) account in 2008. There was a deposit of \$64.81 in well FF23 (VGOB 0709) in July 2008. Please move this amount into the well Q48 (VGOB 0790).

Your help on this matter would be appreciated. Please send confirmation when this has been accomplished. If you have any questions, please call the Division of Gas and Oil Office at 276-415-9700.

Rick Cooper, Director
Division of Gas and Oil
Principal Executive to the Gas and Oil Board

C: Sarah Gilmer
Sally Ketron
Anita Duty
Melissa Cumbo
Jody Maney

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