

BEFORE THE VIRGINIA GAS AND OIL BOARD

PETITIONER: Pocahontas Gas LLC

GAS AND OIL PROGRAM

DOCKET NO: VGOB 93-0216-0330-08

RELIEF SOUGHT: (1) DISBURSEMENT FROM ESCROW REGARDING TRACT(S) 2L, 2M, 2N, 2O, 2P, 2Q, 3 (2) AND AUTHORIZATION FOR DIRECT PAYMENT OF ROYALTIES (3) AND DISMISSAL OF COAL OWNERS PURSUANT TO CODE OF VIRGINIA SECTION 45.2-1624.

HEARING DATE: February 17, 2026

DRILLING UNIT: P40

BUCHANAN COUNTY, VIRGINIA

PETITION FOR ORDER OF DISBURSEMENT OF ESCROW FUNDS

1. Petitioner and its counsel

Petitioner is Pocahontas Gas LLC, PO Box 570, Pounding Mill, VA 24637, 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 Tracts 2L, 2M, 2N, 2O, 2P, 2Q, and 3, as depicted upon the annexed table; and (2) authorization pay escrowed royalty directly to the parties to the royalty split between James M. McGuire Land Trust and Pocahontas Gas LLC; and authorization to pay escrowed royalty directly to Norfolk Southern Railway Company, Pocahontas Gas LLC, Sherry R. McDonald, Aristotle McDonald, Abraham McDonald, Greg B. McDonald, Byrd W. McDonald, By'shey McDonald, and Empire Management, LLC; (3) Dismissal of Coal Owners: James M. McGuire Land Trust and Joe Keith Smith.

3. Legal Authority

Va. Code Ann. § 45.2-1600 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

- a. James M. McGuire Land Trust, and Pocahontas Gas LLC, successor in title, have entered into royalty split agreement(s). Said royalty split agreement(s) allow the Applicant and Designated Operator to pay royalties directly to the persons identified in Exhibit EE.
- b. Norfolk Southern Railway Company, Pocahontas Gas LLC, Sherry R. McDonald, Aristotle McDonald, Abraham McDonald, Greg B. McDonald, Byrd W. McDonald, By'shey McDonald, and Empire Management, LLC are the gas claimant(s) in Tract(s) 2L, 2M, 2N, 2O, 2P, 2Q, and 3 and as such, are entitled to 100% of the CBM royalties now in escrow and as may be hereafter payable. See Va. Code Ann. § 45.2-1624.A.
- c. That Pocahontas Gas LLC (formerly CNX Gas Company LLC) has given the notice(s) required by § 45.2-1624.A to all conflicting claimants identified in the above referenced pooling Order and any supplemental Orders pertaining thereto.
- d. That none of the conflicting claimants noticed have provided, within 45 days of the notice(s) given as provided in b. above, the Board, its designated agent the Director of the Division of Gas and Oil, the Operator and/or the Applicant evidence of either an agreement regarding the escrowed funds/royalties or a proceeding regarding same.
- e. That a detailed accounting in accordance with the applicable provisions of § 45.2-1622.B.5 is submitted herewith and identified as Exhibit J.
- f. That an Exhibit identified as Table 1 is annexed hereto, and it specifies how the disbursement (s) is to be calculated and paid by the escrow agent.
- g. That Va. Code Ann. § 45.2-1624.A. further provides that the Operator shall pay such royalties as may hereafter be payable directly to the gas claimant(s) Norfolk Southern Railway Company, Sherry R. McDonald, Aristotle McDonald, Abraham McDonald, Greg B. McDonald, Byrd W. McDonald, By'shey McDonald, and Empire Management, LLC and not escrow same. See Exhibit EE annexed hereto.

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.

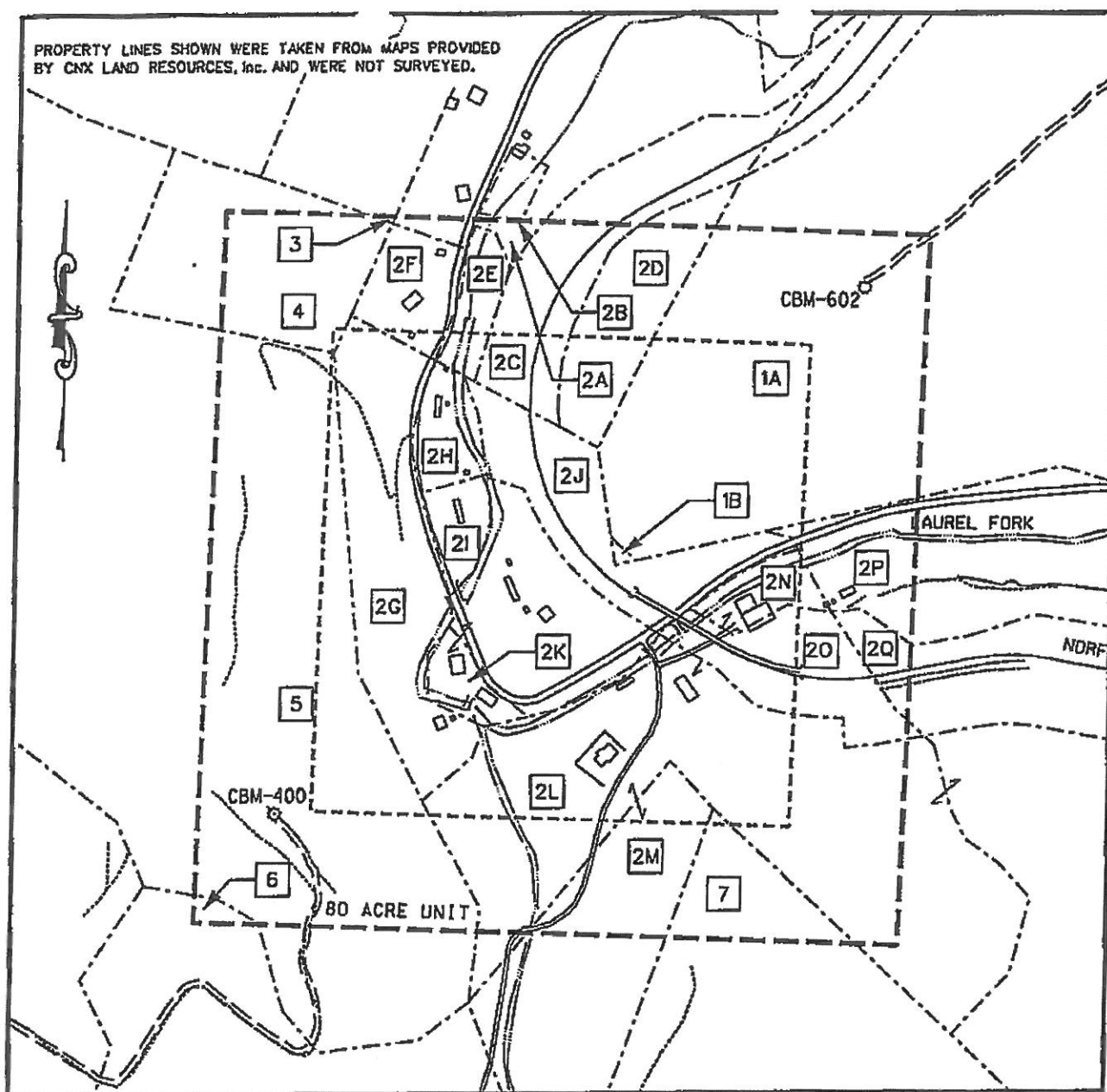


EXHIBIT A
OAKWOOD FIELD
UNIT P-40
FORCE POOLING
VGOB-93-0216-0330-04

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 : on an updated plat _____ or a final plat _____

Form DGO-60-7
Rev. 9/91

Charles D. May
Licensed Professional Engineer or Licensed Land Surveyor

Affix Seal

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%

VGOB Disbursement
Unit P40

VGOB-93-0216-0330-08

Table 1 (pay exact dollar amount based on account balance of 11/30/2011)
2L, 2M, 2N, 2O, 2P, 2Q, 3

			Fractional	Net Acreage	Royalty	Escrowed	Percent of	Disbursement
			Interest	Interest	Split	Acres	Escrowed Funds	
			in Tract	inTract	Agreement	Disbursed	Disbursed	
Item	Tract	Disbursement Table						
		Total acreage in escrow before disbursement				21.07000		
2L Tract 2L (total acreage)			12.0200					
1	2L	Sherry R. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
2	2L	Aristotle L. McDonald\523 Belair Way Nashville TN 37125-6108	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
3	2L	Abraham U. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
4	2L	Gregory B. McDonald\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
5	2L	Byrd McDonald\6224 SE Main Street Portland OR 97215	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
6	2L	By'shey W. McDonald\5073 Magnolia Gardens Place Lexington KY 40515-1413	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
7	2L	Empire Management, LLC\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.6678	100.00%	0.6678	3.1693%	\$2,721.33
2M Tract 2M (total acreage)			2.5700					
1	2M	Sherry R. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
2	2M	Aristotle L. McDonald\523 Belair Way Nashville TN 37125-6108	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
3	2M	Abraham U. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
4	2M	Gregory B. McDonald\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
5	2M	Byrd McDonald\6224 SE Main Street Portland OR 97215	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
6	2M	By'shey W. McDonald\5073 Magnolia Gardens Place Lexington KY 40515-1413	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
7	2M	Empire Management, LLC\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.1428	100.00%	0.1428	0.6776%	\$581.85
2N Tract 2N (total acreage)			0.9300					
1	2N	Sherry R. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55
2	2N	Aristotle L. McDonald\523 Belair Way Nashville TN 37125-6108	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55
3	2N	Abraham U. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55
4	2N	Gregory B. McDonald\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55
5	2N	Byrd McDonald\6224 SE Main Street Portland OR 97215	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55

2N Tract 2N (total acreage)

0.9300

6	2N	By'shey W. McDonald\5073 Magnolia Gardens Place Lexington KY 40515-1413	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55
7	2N	Empire Management, LLC\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.0517	100.00%	0.0517	0.2452%	\$210.55

2P Tract 2P (total acreage)

1.8600

1	2P	Sherry R. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
2	2P	Aristotle L. McDonald\523 Belair Way Nashville TN 37125-6108	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
3	2P	Abraham U. McDonald\112 Meadowbrook N Jackson MS 39211-5971	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
4	2P	Gregory B. McDonald\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
5	2P	Byrd McDonald\6224 SE Main Street Portland OR 97215	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
6	2P	By'shey W. McDonald\5073 Magnolia Gardens Place Lexington KY 40515-1413	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10
7	2P	Empire Management, LLC\2220 Nicholasville Road Suite 250 Lexington KY 40503	1/18	0.1033	100.00%	0.1033	0.4904%	\$421.10

VGOB Disbursement

Unit P40

VGOB-93-0216-0330-08

Table 2 (pay percentage on balance after deducting the above balance)

2L, 2M, 2N, 2O, 2P, 2Q, 3

			Fractional	Net Acreage	Royalty	Escrowed	Percent of	Adjusted	Disbursement
			Interest	Interest	Split	Acres	Escrowed Funds	Amount	
			in Tract	inTract	Agreement	Disbursed	Disbursed		
Item	Tract	Disbursement Table							
		Total acreage in escrow before disbursement				10.14889			
2L Tract 2L (total acreage)			12.0200						
1	2L	James M. McGuire Land Trust\15519 Lookout Ridge Bristol VA 24202	7/18	4.6744	50.00%	2.3372	23.0293%	9524.64	\$5,863.00
2	2L	Pocahontas Gas LLC\PO Box 643355 Pittsburgh PA 15264-3355	7/18	4.6744	50.00%	2.3372	23.0293%	9524.65	\$5,862.99
2M Tract 2M (total acreage)			2.5700						
1	2M	James M. McGuire Land Trust\15519 Lookout Ridge Bristol VA 24202	7/18	0.9994	50.00%	0.4997	4.9239%	2036.47	\$1,253.57
2	2M	Pocahontas Gas LLC\PO Box 643355 Pittsburgh PA 15264-3355	7/18	0.9994	50.00%	0.4997	4.9239%	2036.48	\$1,253.56
2N Tract 2N (total acreage)			0.9300						
1	2N	James M. McGuire Land Trust\15519 Lookout Ridge Bristol VA 24202	7/18	0.3617	50.00%	0.1808	1.7818%	736.92	\$453.64
2	2N	Pocahontas Gas LLC\PO Box 643355 Pittsburgh PA 15264-3355	7/18	0.3617	50.00%	0.1808	1.7818%	736.93	\$453.63
2O Tract 2O (total acreage)			2.7500						
1	2O	Norfolk Southern Railway Company\650 W Peachtree Street NW Box 22 Atlanta GA 30308-1925		2.7500	100.00%	2.7500	27.0966%		\$18,105.25
2P Tract 2P (total acreage)			1.8600						
1	2P	James M. McGuire Land Trust\15519 Lookout Ridge Bristol VA 24202	7/18	0.7233	50.00%	0.3617	3.5636%	1473.85	\$907.27
2	2P	Pocahontas Gas LLC\PO Box 643355 Pittsburgh PA 15264-3355	7/18	0.7233	50.00%	0.3617	3.5636%	1473.85	\$907.27
2Q Tract 2Q (total acreage)			0.6300						
1	2Q	Norfolk Southern Railway Company\650 W Peachtree Street NW Box 22 Atlanta GA 30308-1925		0.6300	100.00%	0.6300	6.2076%		\$4,147.75
3 Tract 3 (total acreage)			0.0100						
1	3	Pocahontas Gas LLC\PO Box 643355 Pittsburgh PA 15264-3355		0.0100	100.00%	0.0100	0.0985%		\$65.84

Adjustment Comments: Escrow Agent will total all amounts paid to prior owners above for each Tracts 2L, 2M, 2N, and 2P, and deduct half of the total for each tract from each of the current amounts due to Pocahontas Gas LLC and James M. McGuire, pursuant to royalty division agreement for each tract, to arrive at the amounts due.

Wells contributing to the escrow account: CBM 400, CBM 602

Exhibit E
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Owners/Claimants that require escrow

	Net Acres in Unit	Interest in Unit
<i>Escrowing no longer required</i>		

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<u>Tract #2A - 0.47 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.47 acres	0.5875%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.47 acres	0.5875%	n/a
<u>Tract #2B - 0.01 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.01 acres	0.0125%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.01 acres	0.0125%	n/a
<u>Tract #2C - 2.47 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	2.47 acres	3.0875%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	2.47 acres	3.0875%	n/a
<u>Tract #2D - 2.67 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	2.67 acres	3.3375%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	2.67 acres	3.3375%	n/a
<u>Tract #2E - 0.91 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.91 acres	1.1375%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.91 acres	1.1375%	n/a

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<u>Tract #2F - 1.56 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	1.56 acres	1.9500%	<i>n/a</i>
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	1.56 acres	1.9500%	<i>n/a</i>
<u>Tract #2H - 1.09 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	1.09 acres	1.3625%	<i>n/a</i>
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	1.09 acres	1.3625%	<i>n/a</i>
<u>Tract #2I - 0.81 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.81 acres	1.0125%	<i>n/a</i>
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.81 acres	1.0125%	<i>n/a</i>
<u>Tract #2J - 3.72 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	3.72 acres	4.6500%	<i>n/a</i>
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	3.72 acres	4.6500%	<i>n/a</i>
<u>Tract #2G - 9.97 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	9.97 acres	12.4625%	<i>n/a</i>
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	9.97 acres	12.4625%	<i>n/a</i>

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
<u>Tract #2K - 0.75 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.75 acres	0.9375%	n/a
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.75 acres	0.9375%	n/a
<u>Tract #2L - 12.02 acres</u>			
<u>COAL OWNERSHIP</u>			
(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	12.02 acres	15.0250%	23.0293% Royalty Division Agreement
<u>OIL & GAS OWNERSHIP</u>			
(1) Pocahontas Gas LLC <i>(Previously W. B. McDonald, et ux. Heirs, Devisees, Successors or Assigns)</i>	12.02 acres	15.0250%	
(a) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	7.35 acres 11/18 of 12.02 acres	9.1819%	n/a
	<i>**interests previously paid from escrow</i>		
(b) Pocahontas Gas LLC PO Box 643355 Pittsburgh, PA 15264-3355	4.67 acres 7/18 of 12.02 acres	5.8431%	23.0293% Royalty Division Agreement
<i>Prior owners below are due payment from escrow at 100% for funds accumulated prior to their conveyance: **A disbursement from escrow was approved at the 8/16/2011 hearing, which included an overpayment to the escrow account. This disbursement was not paid from the account until 1/2012. Therefore the escrow balance after this disbursement was utilized for prior owner payments.</i>			
Sherry R. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.67 acres 1/18 of 12.02 acres	0.8347%	
Aristotle L. McDonald 523 Belair Way Nashville TN 37125-6108	0.67 acres 1/18 of 12.02 acres	0.8347%	
Abraham U. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.67 acres 1/18 of 12.02 acres	0.8347%	
Gregory B. McDonald 2220 Nicholasville Rd, Suite 250 Lexington, KY 40503	0.67 acres 1/18 of 12.02 acres	0.8347%	
Byrd McDonald 6224 SE Main Street Portland OR 97215	0.67 acres 1/18 of 12.02 acres	0.8347%	
By'shey W McDonald 5073 Magnolia Gardens Place Lexington KY 40515-1413	0.67 acres 1/18 of 12.02 acres	0.8347%	
Timothy McDonald Heirs, Devisees, Successors, or Assigns			
Empire Management, LLC 2220 Nicholasville Road, Ste 250 Lexington KY 40503	0.67 acres 1/18 of 12.02 acres	0.8347%	

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
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		conveyed interest (Instrument 11-2743), 11/4/2011	
Sherry R. McDonald		conveyed interest (Instrument 11-2748), 11/4/2011	
Timothy J. McDonald		conveyed interest (Instrument 11-2708), 11/3/2011	
Aristotle McDonald		conveyed interest (Instrument 11-2747), 11/4/2011	
Abraham McDonald		conveyed interest (Instrument 11-2749), 11/4/2011	
Byrd W. McDonald II		conveyed interest (Instrument 11-2755), 11/7/2011	
By'Shey McDonald		conveyed interest (Instrument 11-2746), 11/4/2011	
Total Tract Acres	12.02		
Total Tract Percentage	15.0250%		

Tract #2M - 2.57 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	2.57 acres	3.2125%	4.9239% Royalty Division Agreement
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OIL & GAS OWNERSHIP

(1) Pocahontas Gas LLC <i>(Previously W. B. McDonald, et ux. Heirs, Devisees, Successors or Assigns)</i>	2.57 acres	3.2125%	
(a) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	1.57 acres 11/18 of 2.57 acres	1.9632%	n/a
(b) Pocahontas Gas LLC PO Box 643355 Pittsburgh, PA 15264-3355	1.00 acres 7/18 of 2.57 acres	1.2493%	4.9239% Royalty Division Agreement

Prior owners below are due payment from escrow at 100% for funds accumulated prior to their conveyance:

*****A disbursement from escrow was approved at the 8/16/2011 hearing, which included an overpayment to the escrow account. This disbursement was not paid from the account until 1/2012. Therefore the escrow balance after this disbursement was utilized for prior owner payments.***

Sherry R. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.14 acres 1/18 of 2.57 acres	0.1785%	
Aristotle L. McDonald 523 Belair Way Nashville TN 37125-6108	0.14 acres 1/18 of 2.57 acres	0.1785%	
Abraham U. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.14 acres 1/18 of 2.57 acres	0.1785%	
Gregory B. McDonald 2220 Nicholasville Rd, Suite 250 Lexington, KY 40503	0.14 acres 1/18 of 2.57 acres	0.1785%	
Byrd McDonald 6224 SE Main Street Portland OR 97215	0.14 acres 1/18 of 2.57 acres	0.1785%	
By'shey W McDonald 5073 Magnolia Gardens Place Lexington KY 40515-1413	0.14 acres 1/18 of 2.57 acres	0.1785%	
Timothy McDonald Heirs, Devisees, Successors, or Assigns			
Empire Management, LLC 2220 Nicholasville Road, Ste 250 Lexington KY 40503	0.14 acres 1/18 of 2.57 acres	0.1785%	

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
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		conveyed interest (Instrument 11-2743), 11/4/2011	
Sherry R. McDonald		conveyed interest (Instrument 11-2748), 11/4/2011	
Timothy J. McDonald		conveyed interest (Instrument 11-2708), 11/3/2011	
Aristotle McDonald		conveyed interest (Instrument 11-2747), 11/4/2011	
Abraham McDonald		conveyed interest (Instrument 11-2749), 11/4/2011	
Byrd W. McDonald II		conveyed interest (Instrument 11-2755), 11/7/2011	
By'Shey McDonald		conveyed interest (Instrument 11-2746), 11/4/2011	
Total Tract Acres	2.57		
Total Tract Percentage	3.2125%		

Tract #2N - 0.93 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.93 acres	1.1625%	1.7818% Royalty Division Agreement
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OIL & GAS OWNERSHIP

(1) Pocahontas Gas LLC <i>(Previously W. B. McDonald, et ux. Heirs, Devisees, Successors or Assigns)</i>	0.93 acres	1.1625%	
(a) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.57 acres 11/18 of 0.93 acres	0.7104%	n/a
	<i>**interests previously paid from escrow</i>		
(b) Pocahontas Gas LLC PO Box 643355 Pittsburgh, PA 15264-3355	0.36 acres 7/18 of 0.93 acres	0.4521%	1.7818% Royalty Division Agreement

Prior owners below are due payment from escrow at 100% for funds accumulated prior to their conveyance:

*****A disbursement from escrow was approved at the 8/16/2011 hearing, which included an overpayment to the escrow account. This disbursement was not paid from the account until 1/2012. Therefore the escrow balance after this disbursement was utilized for prior owner payments.***

Sherry R. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.05 acres 1/18 of 0.93 acres	0.0646%	
Aristotle L. McDonald 523 Belair Way Nashville TN 37125-6108	0.05 acres 1/18 of 0.93 acres	0.0646%	
Abraham U. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.05 acres 1/18 of 0.93 acres	0.0646%	
Gregory B. McDonald 2220 Nicholasville Rd, Suite 250 Lexington, KY 40503	0.05 acres 1/18 of 0.93 acres	0.0646%	
Byrd McDonald 6224 SE Main Street Portland OR 97215	0.05 acres 1/18 of 0.93 acres	0.0646%	
By'shey W McDonald 5073 Magnolia Gardens Place Lexington KY 40515-1413	0.05 acres 1/18 of 0.93 acres	0.0646%	
Timothy McDonald Heirs, Devisees, Successors, or Assigns			
Empire Management, LLC 2220 Nicholasville Road, Ste 250 Lexington KY 40503	0.05 acres 1/18 of 0.93 acres	0.0646%	

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
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		conveyed interest (Instrument 11-2743), 11/4/2011	
Sherry R. McDonald		conveyed interest (Instrument 11-2748), 11/4/2011	
Timothy J. McDonald		conveyed interest (Instrument 11-2708), 11/3/2011	
Aristotle McDonald		conveyed interest (Instrument 11-2747) , 11/4/2011	
Abraham McDonald		conveyed interest (Instrument 11-2749), 11/4/2011	
Byrd W.McDonald II		conveyed interest (Instrument 11-2755), 11/7/2011	
By'Shey McDonald		conveyed interest (Instrument 11-2746), 11/4/2011	

Total Tract Acres 0.93
Total Tract Percentage 1.1625%

Tract #20 - 2.75 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	2.75 acres	3.4375%	n/a
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OIL & GAS OWNERSHIP

(1) Norfolk Southern Railway Company 650 W Peachtree St NW; Box 22 Atlanta, GA 30308-1925	2.75 acres	3.4375%	27.0965% HB2058
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Tract #2P - 1.86 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	1.86 acres	2.3250%	3.5636% Royalty Division Agreement
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OIL & GAS OWNERSHIP

(1) Pocahontas Gas LLC <i>(Previously W. B. McDonald, et ux. Heirs, Devisees, Successors or Assigns)</i>	1.86 acres	2.3250%	
(a) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	1.14 acres 11/18 of 1.86 acres <i>**interests previously paid from escrow</i>	1.4208%	n/a
(b) Pocahontas Gas LLC PO Box 643355 Pittsburgh, PA 15264-3355	0.72 acres 7/18 of 1.86 acres	0.9042%	3.5636% Royalty Division Agreement

Prior owners below are due payment from escrow at 100% for funds accumulated prior to their conveyance:

*****A disbursement from escrow was approved at the 8/16/2011 hearing, which included an overpayment to the escrow account. This disbursement was not paid from the account until 1/2012. Therefore the escrow balance after this disbursement was utilized for prior owner payments.***

Sherry R. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.10 acres 1/18 of 1.86 acres	0.1292%	
Aristotle L. McDonald 523 Belair Way Nashville TN 37125-6108	0.10 acres 1/18 of 1.86 acres	0.1292%	
Abraham U. McDonald 112 Meadowbrook N Jackson MS 39211-5971	0.10 acres 1/18 of 1.86 acres	0.1292%	
Gregory B. McDonald 2220 Nicholasville Rd, Suite 250 Lexington, KY 40503	0.10 acres 1/18 of 1.86 acres	0.1292%	

Exhibit EE
Unit P-40
Docket #VGOB-93-0216-0330-08
List of Respondents with Royalty Split Agreements/Court Orders/HB2058

	Net Acres in Unit	Interest in Unit	Percent of Escrow
Byrd McDonald 6224 SE Main Street Portland OR 97215	0.10 acres 1/18 of 1.86 acres	0.1292%	
By'shey W McDonald 5073 Magnolia Gardens Place Lexington KY 40515-1413	0.10 acres 1/18 of 1.86 acres	0.1292%	
Timothy McDonald Heirs, Devisees, Successors, or Assigns			
Empire Management, LLC 2220 Nicholasville Road, Ste 250 Lexington KY 40503	0.10 acres 1/18 of 1.86 acres	0.1292%	
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 Sherry R. McDonald Timothy J. McDonald Aristotle McDonald Abraham McDonald Byrd W.McDonald II By'Shey McDonald	<i>conveyed interest (Instrument 11-2743), 11/4/2011</i> <i>conveyed interest (Instrument 11-2748), 11/4/2011</i> <i>conveyed interest (Instrument 11-2708), 11/3/2011</i> <i>conveyed interest (Instrument 11-2747) , 11/4/2011</i> <i>conveyed interest (Instrument 11-2749), 11/4/2011</i> <i>conveyed interest (Instrument 11-2755), 11/7/2011</i> <i>conveyed interest (Instrument 11-2746), 11/4/2011</i>		
<i>Total Tract Acres</i>		1.86	
<i>Total Tract Percentage</i>		2.3250%	

Tract #2Q - 0.63 acres

COAL OWNERSHIP

(1) James M. McGuire Land Trust 15519 Lookout Ridge Bristol, VA 24202	0.63 acres	0.7875%	<i>n/a</i>
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OIL & GAS OWNERSHIP

(1) Norfolk Southern Railway Company 650 W Peachtree St NW; Box 22 Atlanta, GA 30308-1925	0.63 acres	0.7875%	6.2076% HB2058
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Tract #3 - 0.01 acres

COAL OWNERSHIP

(1) Joe Keith Smith PO Box 228 Cedar Bluff, VA 24202	0.01 acres	0.0125%	<i>n/a</i>
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OIL & GAS OWNERSHIP

(1) Pocahontas Gas LLC 1000 Horizon Vue Drive Canonsburg, PA 15317	0.01 acres	0.0125%	0.0985% HB2058
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Total Acres Resolved 45.20
Total Percentage Resolved 56.5000%

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
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

Escrow Bank Data														
Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/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		\$21.36	\$38,632.90	\$38,632.90	\$0.00
10/31/1996	\$1,023.48	\$126.08			-\$42.16		\$127.10				\$211.02	\$39,867.40	\$39,867.40	\$0.00
11/30/1996		\$213.98			-\$43.27						\$170.71	\$40,038.11	\$40,654.42	-\$616.31
12/31/1996	\$1,280.76	\$209.62			-\$33.52		-\$117.29		\$22.78		\$81.59	\$41,400.46	\$41,400.46	\$0.00
1/31/1997	\$2,050.47	\$212.21			-\$44.48				\$101.49		\$269.22	\$43,720.15	\$43,720.15	\$0.00
2/28/1997		\$113.85			-\$46.40				-\$2,716.98		-\$2,649.53	\$41,070.62	\$45,118.52	-\$4,047.90
3/31/1997	\$7,748.33	\$110.02			-\$36.39				\$2,410.40		\$2,484.03	\$51,302.98	\$51,302.98	\$0.00
4/30/1997	\$2,333.42	\$352.74			-\$52.77				\$57.64		\$357.61	\$53,994.01	\$53,994.01	\$0.00
5/31/1997	\$598.91	\$241.97			-\$55.15				\$112.71		\$299.53	\$54,892.45	\$54,892.45	\$0.00
6/30/1997	\$729.85	\$262.12			-\$55.75				\$10.21		\$216.58	\$55,838.88	\$55,838.88	\$0.00
7/31/1997	\$1,219.54	\$275.23			-\$56.55				\$126.02		\$344.70	\$57,403.12	\$57,403.12	\$0.00
8/31/1997	\$1,368.15	\$200.42			-\$57.84						\$142.58	\$58,913.85	\$58,913.85	\$0.00
9/30/1997	\$1,186.82	\$208.15			-\$59.04						\$149.11	\$60,249.78	\$60,249.78	\$0.00
11/30/1997	\$1,165.37	\$642.05			-\$121.73				\$35.05		\$555.37	\$61,970.52	\$61,970.52	\$0.00
12/31/1997	\$1,490.14	\$387.59							\$1.21		\$388.80	\$63,849.46	\$63,849.46	\$0.00
											\$0.00		\$65,523.40	-\$65,523.40
											\$0.00		\$68,139.16	-\$68,139.16
											\$0.00		\$69,954.32	-\$69,954.32
											\$0.00		\$71,432.66	-\$71,432.66
											\$0.00		\$72,299.08	-\$72,299.08
6/30/1998	\$9,744.65	\$1,480.58							\$39.96		\$1,520.54	\$75,114.65	\$75,079.66	\$34.99
											\$0.00		\$76,252.98	-\$76,252.98
											\$0.00		\$77,356.92	-\$77,356.92
											\$0.00		\$78,141.09	-\$78,141.09
											\$0.00		\$79,256.65	-\$79,256.65
											\$0.00		\$79,941.87	-\$79,941.87
12/31/1998	\$5,281.69	\$1,609.05							\$170.86		\$1,779.91	\$82,176.25	\$82,141.26	\$34.99
1/31/1999	\$811.82	\$405.11							-\$24.52		\$380.59	\$83,368.66	\$83,333.67	\$34.99
2/28/1999	\$1,095.51	\$238.22			-\$78.70				-\$123.21		\$36.31	\$84,500.48	\$84,465.49	\$34.99
3/31/1999	\$1,227.88	\$357.16			-\$160.07				\$16.76		\$213.85	\$85,942.21	\$85,907.22	\$34.99
4/30/1999	\$1,268.06	\$500.60			-\$100.06				-\$34.37		\$366.17	\$87,576.44	\$87,541.45	\$34.99
5/31/1999	\$991.72	\$357.09			-\$91.25				-\$92.47		\$173.37	\$88,741.53	\$88,706.54	\$34.99
6/30/1999	\$835.37	\$388.13			-\$83.75				-\$39.72		\$264.66	\$89,841.56	\$89,806.57	\$34.99
7/31/1999	\$424.16	\$459.28			-\$84.74				-\$32.77		\$341.77	\$90,607.49	\$90,572.50	\$34.99
8/31/1999	\$1,123.03	\$258.79			-\$85.51				-\$28.71		\$144.57	\$91,875.09	\$91,840.10	\$34.99
9/30/1999	\$1,273.52	\$504.31			-\$90.29				\$19.72		\$433.74	\$93,582.35	\$93,547.36	\$34.99
10/31/1999	\$1,083.60	\$380.63			-\$87.95				\$3.80		\$296.48	\$94,962.43	\$94,927.44	\$34.99
11/30/1999	\$1,333.55	\$288.97			-\$89.14				-\$106.12		\$93.71	\$96,389.69	\$96,354.70	\$34.99
											\$0.00		\$97,947.16	-\$97,947.16

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

CNX Deposit Information			Escrow Bank Data													Running Balance	Difference
Check Date	Check Number	Total	Date	Escrow Royalty Deposits	Income	\$ Mrket Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance		
12/23/1999	NULL	\$1,293.30	12/31/1999	\$2,885.76	\$1,120.84			-\$90.34				-\$164.32		\$866.18	\$100,141.63	\$100,106.64	\$34.99
1/25/2000	NULL	\$1,658.33	1/30/2000		\$277.82									\$277.82	\$100,419.45	\$102,042.79	-\$1,623.34
2/25/2000	5058971	\$2,467.68	2/29/2000		\$310.23									\$310.23	\$100,729.68	\$104,820.70	-\$4,091.02
3/24/2000	NULL	\$977.46	3/30/2000		\$346.99									\$346.99	\$101,076.67	\$106,145.15	-\$5,068.48
4/25/2000	NULL	\$1,138.70	4/30/2000		\$324.10									\$324.10	\$101,400.77	\$107,607.95	-\$6,207.18
5/25/2000	NULL	\$1,170.89	5/30/2000		\$442.35									\$442.35	\$101,643.12	\$109,221.19	-\$7,578.07
6/23/2000	NULL	\$1,407.76	6/30/2000		\$412.82									\$412.82	\$102,255.94	\$111,041.77	-\$8,785.83
7/25/2000	NULL	\$1,564.43	7/30/2000		\$432.79									\$432.79	\$102,688.73	\$113,038.99	-\$10,350.26
8/25/2000	NULL	\$2,148.18	8/30/2000		\$433.01									\$433.01	\$103,121.74	\$115,620.18	-\$12,498.44
9/25/2000	NULL	\$2,567.88	9/30/2000	\$2,567.88	\$460.09				\$0.00					\$460.09	\$117,218.74	\$118,648.15	-\$1,429.41
10/25/2000	NULL	\$2,144.23	10/31/2000	\$2,144.23	\$71.91									\$71.91	\$10,152.06	\$120,864.29	-\$110,712.23
11/21/2000	NULL	\$2,581.67	11/30/2000	\$2,581.67	\$77.12									\$77.12	\$12,810.85	\$123,523.08	-\$110,712.23
12/22/2000	NULL	\$3,185.72	12/31/2000	\$3,185.72	\$512.09				\$0.00					\$512.09	\$126,695.39	\$127,220.89	-\$525.50
1/25/2001	NULL	\$2,537.82	1/31/2001	\$2,537.82	\$536.12				\$0.00					\$536.12	\$129,769.33	\$130,294.83	-\$525.50
2/23/2001	NULL	\$4,119.80	2/28/2001	\$6,657.62	\$932.63				\$0.00					\$932.63	\$134,285.64	\$135,347.26	-\$1,061.62
3/23/2001	NULL	\$5,883.24	3/31/2001	\$5,883.24	\$426.25				\$0.00					\$426.25	\$140,595.13	\$141,656.75	-\$1,061.62
4/25/2001	NULL	\$2,289.16												\$0.00		\$143,945.91	-\$143,945.91
5/25/2001	NULL	\$2,270.34	5/31/2001	\$2,270.34	\$369.40				\$0.00					\$369.40	\$145,960.78	\$146,585.65	-\$624.87
6/25/2001	NULL	\$2,456.22	6/30/2001	\$2,456.22	\$316.25				\$0.00					\$316.25	\$148,733.25	\$149,358.12	-\$624.87
7/25/2001	NULL	\$2,143.34	7/31/2001	\$2,143.34	\$336.18				\$0.00					\$336.18	\$151,212.77	\$151,837.64	-\$624.87
8/24/2001	NULL	\$1,464.82	8/31/2001	\$1,464.82	\$327.03				\$0.00					\$327.03	\$153,004.62	\$153,629.49	-\$624.87
9/25/2001	NULL	\$1,116.20	9/30/2001	\$1,116.20	\$247.83				\$0.00					\$247.83	\$154,368.65	\$154,993.52	-\$624.87
10/25/2001	NULL	\$1,139.86	10/31/2001	\$1,139.86	\$222.65				\$0.00					\$222.65	\$155,731.16	\$156,356.03	-\$624.87
11/21/2001	NULL	\$580.34	11/30/2001	\$0.00	\$0.00				\$0.00					\$0.00	\$156,488.20	\$156,936.37	-\$448.17
12/21/2001	NULL	\$565.32	12/31/2001	\$565.32	\$189.74				\$0.00					\$189.74	\$157,243.26	\$157,691.43	-\$448.17
1/25/2002	NULL	\$570.90	1/31/2002	\$570.90	\$112.62				\$0.00					\$112.62	\$157,926.78	\$158,374.95	-\$448.17
2/25/2002	NULL	\$618.36	2/28/2002	\$618.36	\$83.61				\$0.00					\$83.61	\$158,628.75	\$159,076.92	-\$448.17
3/25/2002	16106	\$669.60	3/31/2002	\$669.60	\$93.20				\$0.00					\$93.20	\$159,391.55	\$159,839.72	-\$448.17
4/25/2002	16433	\$582.56	4/30/2002	\$582.56	\$0.00				\$0.00					\$0.00	\$159,974.11	\$160,422.28	-\$448.17
5/24/2002	17302	\$766.00	5/31/2002	\$766.00	\$104.54				\$0.00					\$104.54	\$160,844.65	\$161,292.82	-\$448.17
6/25/2002	17948	\$862.48	6/30/2002	\$862.48	\$87.94				\$0.00					\$87.94	\$161,795.07	\$162,243.24	-\$448.17
7/25/2002	18526	\$779.92	7/31/2002	\$779.92	\$83.97				\$0.00					\$83.97	\$162,658.96	\$163,107.13	-\$448.17
8/23/2002	19137	\$769.99	8/31/2002	\$769.99	\$88.69				\$0.00					\$88.69	\$163,517.64	\$163,965.81	-\$448.17
9/25/2002	19473	\$848.46	9/30/2002	\$848.46	\$86.24				\$0.00					\$86.24	\$164,452.34	\$164,900.51	-\$448.17
10/25/2002	20372	\$869.65	10/31/2002	\$869.65	\$73.37				\$0.00					\$73.37	\$165,395.36	\$165,843.53	-\$448.17
11/25/2002	21039	\$907.29	11/30/2002	\$907.29	\$81.18				\$0.00					\$81.18	\$166,383.83	\$166,832.00	-\$448.17
12/24/2002	21493	\$985.76	12/31/2002	\$985.76	\$77.38				\$0.00					\$77.38	\$167,446.97	\$167,895.14	-\$448.17
1/24/2003	22998	\$1,177.52	1/31/2003	\$1,177.52	\$38.27				\$0.00					\$38.27	\$168,662.76	\$169,110.93	-\$448.17
			2/28/2003		\$35.07				-\$33,850.99					\$35.07	\$134,846.84	\$135,295.01	-\$448.17
3/25/2003	24489	\$1,104.62	3/31/2003	\$1,104.62	\$14.13				\$0.00					\$14.13	\$135,965.59	\$136,413.76	-\$448.17
4/25/2003	25318	\$960.57	4/30/2003	\$960.57	\$23.27				\$0.00					\$23.27	\$136,949.43	\$137,397.60	-\$448.17
5/23/2003	26202	\$1,060.47	5/31/2003	\$1,060.47	\$16.15				\$0.00					\$16.15	\$138,026.05	\$138,474.22	-\$448.17
6/25/2003	26682	\$2,062.86	6/30/2003	\$2,062.86	\$22.68				\$0.00					\$22.68	\$140,111.59	\$140,559.76	-\$448.17
7/25/2003	27255	\$1,083.56	7/31/2003	\$1,083.56	\$13.87				\$0.00					\$13.87	\$141,209.02	\$141,657.19	-\$448.17
8/25/2003	28131	\$1,062.92	8/31/2003	\$1,062.92	\$5.83				\$0.00					\$5.83	\$142,277.77	\$142,725.94	-\$448.17
9/25/2003	28863	\$1,003.62	9/30/2003	\$1,003.62	\$5.15				\$0.00					\$5.15	\$143,286.54	\$143,734.71	-\$448.17
10/24/2003	29741	\$1,022.29	10/31/2003	\$1,022.29	\$7.93				\$0.00					\$7.93	\$144,316.76	\$144,764.93	-\$448.17
11/25/2003	30657	\$982.98	11/30/2003	\$982.98	\$12.34				\$0.00					\$12.34	\$145,312.08	\$145,760.25	-\$448.17
12/24/2003	31462	\$869.18	12/31/2003	\$869.18	\$8.03				\$0.00					\$8.03	\$146,189.29	\$146,637.46	-\$448.17
1/23/2004	33013	\$1,109.89	1/31/2004	\$1,109.89	\$15.05				\$0.00					\$15.05	\$147,314.23	\$147,762.40	-\$448.17
2/25/2004	33833	\$1,117.33	2/28/2004	\$1,117.33	\$10.97				\$0.00					\$10.97	\$148,442.53	\$148,890.70	-\$448.17

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Escrow Bank Data															
Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference	
3/31/2004	\$1,378.65	\$6.67				\$0.00					\$6.67	\$149,827.85	\$150,276.02	-\$448.17	
4/30/2004	\$1,201.84	\$17.97				\$0.00					\$17.97	\$151,047.66	\$151,495.83	-\$448.17	
5/31/2004	\$1,332.66	\$17.82				\$0.00					\$17.82	\$152,398.14	\$152,846.31	-\$448.17	
6/30/2004	\$1,273.54	\$24.37				\$0.00					\$24.37	\$153,696.05	\$154,144.22	-\$448.17	
7/31/2004	\$1,232.35	\$32.06				\$0.00					\$32.06	\$154,960.46	\$155,408.63	-\$448.17	
8/31/2004	\$1,183.82	\$66.35				\$0.00					\$66.35	\$156,210.63	\$156,658.80	-\$448.17	
9/30/2004	\$1,132.87	\$78.88				\$0.00					\$78.88	\$157,422.38	\$157,870.55	-\$448.17	
10/31/2004	\$1,051.58	\$94.59				\$0.00					\$94.59	\$158,568.55	\$159,016.72	-\$448.17	
11/30/2004	\$919.47	\$123.67				\$0.00					\$123.67	\$159,611.69	\$160,059.86	-\$448.17	
12/31/2004	\$1,026.73	\$123.21				\$0.00					\$123.21	\$160,761.63	\$161,209.80	-\$448.17	
1/31/2005	\$994.08	\$167.08				\$0.00					\$167.08	\$161,922.79	\$162,370.96	-\$448.17	
2/28/2005	\$1,139.05	\$191.26				\$0.00					\$191.26	\$163,253.10	\$163,701.27	-\$448.17	
3/31/2005	\$964.81	\$187.36				\$0.00					\$187.36	\$164,405.27	\$164,853.44	-\$448.17	
4/30/2005	\$838.80	\$247.86				\$0.00					\$247.86	\$165,491.93	\$165,940.10	-\$448.17	
5/31/2005	\$1,008.09	\$264.94				\$0.00					\$264.94	\$166,764.96	\$167,213.13	-\$448.17	
6/30/2005	\$812.60	\$287.83				\$0.00					\$287.83	\$167,865.39	\$168,313.56	-\$448.17	
7/31/2005	\$876.71	\$290.74				\$0.00					\$290.74	\$169,032.84	\$169,481.01	-\$448.17	
8/31/2005	\$1,182.38	\$254.52				\$0.00					\$254.52	\$170,469.79	\$170,917.91	-\$448.17	
9/30/2005		\$273.84				-\$38,809.62					\$273.84	\$131,933.96	\$132,382.13	-\$448.17	
10/31/2005	\$2,000.42	\$286.61				\$0.00					\$286.61	\$134,220.99	\$134,669.16	-\$448.17	
11/30/2005	\$1,307.40	\$297.34				\$0.00					\$297.34	\$135,825.73	\$136,273.90	-\$448.17	
12/31/2005	\$1,389.41	\$321.49				\$0.00					\$321.49	\$137,536.63	\$137,984.80	-\$448.17	
1/31/2006	\$1,010.47	\$360.88				\$0.00					\$360.88	\$138,907.98	\$139,356.15	-\$448.17	
2/28/2006	\$0.00	\$360.87				\$0.00					\$360.87	\$139,268.85	\$139,717.02	-\$448.17	
3/31/2006	\$0.00	\$374.48				\$0.00					\$374.48	\$139,643.33	\$140,091.50	-\$448.17	
4/30/2006	\$0.00	\$432.74				\$0.00					\$432.74	\$140,076.07	\$140,524.24	-\$448.17	
5/31/2006	\$0.00	\$417.42				\$0.00					\$417.42	\$140,493.49	\$140,941.66	-\$448.17	
6/30/2006	\$0.00	\$436.64				\$0.00					\$436.64	\$140,930.13	\$141,378.30	-\$448.17	
7/31/2006	\$0.00	\$436.59				\$0.00					\$436.59	\$141,366.72	\$141,814.89	-\$448.17	
8/31/2006	\$0.00	\$475.55				\$0.00					\$475.55	\$141,842.27	\$142,290.44	-\$448.17	
10/31/2006	\$0.00	\$536.69				\$0.00					\$536.69	\$142,877.10	\$142,827.13	\$49.97	
11/30/2006	\$0.00	\$550.63			-\$9.66	\$0.00					\$540.97	\$143,418.07	\$143,368.10	\$49.97	
12/31/2006	\$0.00	\$556.37			-\$76.31	\$0.00					\$480.06	\$143,898.13	\$143,848.16	\$49.97	
1/31/2007	\$0.00	\$525.99				\$0.00					\$525.99	\$144,424.12	\$144,374.15	\$49.97	
2/28/2007	\$0.00	\$505.94				\$0.00					\$505.94	\$144,930.06	\$144,880.09	\$49.97	
3/31/2007	\$0.00	\$467.82				\$0.00					\$467.82	\$145,397.88	\$145,347.91	\$49.97	
4/30/2007	\$0.00	\$540.34				\$0.00					\$540.34	\$145,938.22	\$145,888.25	\$49.97	
5/31/2007	\$0.00	\$496.64				\$0.00					\$496.64	\$146,434.86	\$146,384.89	\$49.97	
6/30/2007	\$0.00	\$518.48				\$0.00					\$518.48	\$146,953.34	\$146,903.37	\$49.97	
7/31/2007	\$0.00	\$1,016.12				\$0.00					\$1,016.12	\$147,461.40	\$147,919.49	-\$458.09	
8/31/2007	\$0.00	\$498.93				\$0.00					\$498.93	\$147,960.33	\$148,418.42	-\$458.09	
9/30/2007	\$0.00	\$791.25				\$0.00					\$791.25	\$148,751.58	\$149,209.67	-\$458.09	
10/31/2007	\$0.00	\$498.45				\$0.00					\$498.45	\$149,250.03	\$149,708.12	-\$458.09	
11/30/2007	\$0.00	\$514.80				\$0.00					\$514.80	\$149,764.83	\$150,222.92	-\$458.09	
12/31/2007	\$0.00	\$474.80				\$0.00					\$474.80	\$150,239.63	\$150,697.72	-\$458.09	
1/31/2008	\$0.00	\$379.30				\$0.00					\$379.30	\$150,618.93	\$151,077.02	-\$458.09	
2/29/2008	\$0.00	\$322.63				\$0.00					\$322.63	\$150,941.56	\$151,399.65	-\$458.09	
3/31/2008	\$0.00	\$282.68				\$0.00					\$282.68	\$151,224.24	\$151,682.33	-\$458.09	
4/30/2008	\$0.00	\$211.68				\$0.00					\$211.68	\$151,435.92	\$151,894.01	-\$458.09	
5/31/2008	\$0.00	\$173.86				\$0.00					\$173.86	\$151,609.78	\$152,067.87	-\$458.09	
6/30/2008	\$0.00	\$173.05				\$0.00					\$173.05	\$151,782.83	\$152,240.92	-\$458.09	

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

CNX Deposit Information			Escrow Bank Data													Running Balance	Difference	
Check Date	Check Number	Total	Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance			
			7/31/2008	\$0.00	\$166.47				\$0.00						\$166.47	\$151,949.30	\$152,407.39	-\$458.09
			8/31/2008	\$0.00	\$211.79				\$0.00						\$211.79	\$152,161.09	\$152,619.18	-\$458.09
			9/30/2008	\$0.00	\$189.30				\$0.00						\$189.30	\$152,350.39	\$152,808.48	-\$458.09
			10/31/2008	\$0.00	\$151.98				\$0.00						\$151.98	\$152,502.37	\$152,960.46	-\$458.09
			11/30/2008	\$0.00	\$200.23				\$0.00						\$200.23	\$152,702.60	\$153,160.69	-\$458.09
			12/31/2008	\$0.00	\$80.87				\$0.00						\$80.87	\$152,783.47	\$153,241.56	-\$458.09
			1/1/2009	\$0.00	\$7.44				\$0.00						\$7.44	\$152,790.91	\$153,249.00	-\$458.09
			2/28/2009	\$0.00	-\$13.75				\$0.00						-\$13.75	\$152,777.16	\$153,235.25	-\$458.09
			3/31/2009	\$0.00	\$37.48				\$0.00						\$37.48	\$152,814.64	\$153,272.73	-\$458.09
			4/30/2009	\$0.00	-\$23.99				\$0.00						-\$23.99	\$152,790.65	\$153,248.74	-\$458.09
			5/31/2009	\$0.00	-\$24.22				\$0.00						-\$24.22	\$152,766.43	\$153,224.52	-\$458.09
			6/30/2009	\$0.00	-\$24.97				\$0.00						-\$24.97	\$152,741.46	\$153,199.55	-\$458.09
			7/31/2009	\$0.00	-\$25.34				\$0.00						-\$25.34	\$152,716.13	\$153,174.21	-\$458.08
			8/31/2009	\$0.00	-\$14.66				\$0.00						-\$14.66	\$152,701.47	\$153,159.55	-\$458.08
			9/30/2009	\$0.00	-\$10.34				\$0.00						-\$10.34	\$152,691.13	\$153,149.21	-\$458.08
			10/31/2009	\$0.00	-\$12.09				\$0.00						-\$12.09	\$152,679.04	\$153,137.12	-\$458.08
			11/30/2009	\$0.00	-\$11.31				\$0.00						-\$11.31	\$152,667.73	\$153,125.81	-\$458.08
			12/31/2009	\$0.00	-\$42.54				\$0.00						-\$42.54	\$152,625.19	\$153,083.27	-\$458.08
			1/1/2010	\$0.00	\$28.29			\$0.00	\$0.00						\$28.29	\$152,607.76	\$153,111.56	-\$503.80
			2/1/2010	\$0.00	\$29.30			-\$12.28	\$0.00						\$17.02	\$152,624.78	\$153,128.58	-\$503.80
			3/1/2010	\$0.00	\$32.40			-\$12.72	\$0.00	\$0.00					\$19.68	\$152,644.46	\$153,148.26	-\$503.80
			4/1/2010	\$0.00	\$33.48			-\$12.72	\$0.00						\$20.76	\$152,665.22	\$153,169.02	-\$503.80
			5/1/2010	\$0.00	\$30.33			-\$12.72	\$0.00						\$17.61	\$152,682.83	\$153,186.63	-\$503.80
			6/1/2010	\$0.00	\$31.35			-\$12.72	\$0.00		-\$133.34				-\$114.71	\$152,568.12	\$153,071.92	-\$503.80
			7/1/2010	\$0.00		\$31.47	\$4.36	-\$12.71	\$0.00						\$23.12	\$152,591.24	\$153,095.04	-\$503.80
			8/1/2010	\$0.00		\$26.85	\$10.57	-\$12.72	\$0.00						\$24.70	\$152,615.94	\$153,119.74	-\$503.80
			9/1/2010	\$0.00		\$24.95	\$14.90	-\$12.72	\$0.00						\$27.13	\$152,643.07	\$153,146.87	-\$503.80
			10/1/2010	\$0.00		\$23.09	\$21.41	-\$12.72	\$0.00		-\$164.76				-\$132.98	\$152,510.09	\$153,013.89	-\$503.80
			11/1/2010	\$0.00		\$19.76	\$26.63	-\$12.71	\$0.00						\$33.68	\$152,543.77	\$153,047.57	-\$503.80
			12/1/2010	\$0.00		\$15.37	\$39.19	-\$12.71	\$0.00		-\$131.57				-\$89.72	\$152,454.05	\$152,957.85	-\$503.80
			1/31/2011	\$0.00		\$15.56	\$51.54	-\$14.11	\$0.00		-\$10.77				\$42.22	\$152,496.27	\$153,000.07	-\$503.80
			2/28/2011	\$0.00		\$10.21	\$52.43	-\$12.71	\$0.00		-\$40.35				\$9.58	\$152,505.85	\$153,009.65	-\$503.80
			3/31/2011	\$0.00		\$8.44	\$62.07	-\$12.71	\$0.00		-\$53.24				\$4.56	\$152,510.41	\$153,014.21	-\$503.80
			4/30/2011	\$0.00		\$6.16	\$62.91	-\$12.71	\$0.00		-\$42.03				\$14.33	\$152,524.74	\$153,028.54	-\$503.80
			5/31/2011	\$0.00		\$5.87	\$66.11	-\$12.71	\$0.00		-\$30.07				\$29.20	\$152,553.94	\$153,057.74	-\$503.80
			6/30/2011	\$0.00		\$5.23	\$64.31	-\$12.71	\$0.00	\$0.18	-\$34.63				\$22.38	\$152,576.32	\$153,080.12	-\$503.80
			7/31/2011	\$0.00		\$5.30	\$66.59	-\$12.71	\$0.00		-\$22.53				\$36.65	\$152,612.97	\$153,116.77	-\$503.80
			8/30/2011	\$0.00		\$4.45	\$65.32	-\$12.72	\$0.00		-\$50.97				\$6.08	\$152,619.05	\$153,122.85	-\$503.80
			9/30/2011	\$0.00		\$5.68	\$63.70	-\$12.72	\$0.00		-\$30.22				\$26.44	\$152,645.49	\$153,149.29	-\$503.80
			10/31/2011	\$0.00		\$4.66	\$67.23	-\$12.72	\$0.00		-\$46.64				\$12.53	\$152,658.02	\$153,161.82	-\$503.80
			11/30/2011	\$0.00		\$4.32	\$65.96	-\$12.72	\$0.00		-\$39.13				\$18.43	\$152,676.45	\$153,180.25	-\$503.80
			12/31/2011	\$0.00		\$4.47	\$69.72	-\$12.72	\$0.00		-\$27.61				\$33.86	\$152,710.31	\$153,214.11	-\$503.80
			1/31/2012	\$0.00		\$8.32	\$41.20	-\$12.73	-\$66,839.79		-\$42.87				-\$6.08	\$85,864.44	\$86,368.24	-\$503.80
			2/28/2012			\$0.78	\$38.22	-\$7.16			-\$14.84				\$17.00	\$85,881.44	\$86,385.24	-\$503.80
			3/31/2012			\$0.83	\$40.82	-\$7.16			-\$12.02				\$22.47	\$85,903.91	\$86,407.71	-\$503.80
			4/30/2012			\$1.87	\$36.47	-\$7.16			-\$15.12				\$16.06	\$85,919.97	\$86,423.77	-\$503.80
			5/31/2012			\$1.28	\$37.81	-\$7.16			-\$6.13				\$25.80	\$85,945.77	\$86,449.57	-\$503.80
			6/30/2012			\$1.11	\$37.59	-\$7.16			-\$9.70				\$21.84	\$85,967.61	\$86,471.41	-\$503.80
			7/31/2012			\$1.26	\$36.27	-\$7.16			-\$6.31				\$24.06	\$85,991.67	\$86,495.47	-\$503.80
			8/31/2012			\$1.39	\$31.81	-\$7.17			-\$32.11				-\$6.08	\$85,985.59	\$86,489.39	-\$503.80
			9/30/2012			\$1.34	\$29.45	-\$7.17			-\$8.51				\$15.11	\$86,000.70	\$86,504.50	-\$503.80

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12/31/2016	\$0.00		\$9.90	\$7.76	(\$5.12)	\$0.00		\$0.00		\$12.54	\$61,449.85	\$61,953.65	-\$503.80
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VGOB 93-0210-0330

[illegible]

Escrow Bank Data															
Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference	
1/31/2017	\$0.00		\$9.24	\$1.41	(\$5.12)	\$0.00	\$0.00	\$0.00			\$5.53	\$61,455.38	\$61,959.18		
2/28/2017	\$0.00		\$8.64	\$1.32	(\$5.12)	\$0.00	\$0.00	\$0.00			\$4.84	\$61,460.22	\$61,964.02	-\$503.80	
3/31/2017	\$0.00		\$9.58	\$3.64	(\$5.12)	\$0.00	\$0.00	\$0.00			\$8.10	\$61,468.32	\$61,972.12	-\$503.80	
4/30/2017	\$0.00		\$9.36	\$1.48	(\$5.12)	\$0.00	\$0.00	\$0.00			\$5.72	\$61,474.04	\$61,977.84	-\$503.80	
5/31/2017	\$0.00		\$9.74	\$1.55	(\$5.12)	\$0.00	\$0.00	\$0.00			\$6.17	\$61,480.21	\$61,984.01	-\$503.80	
6/30/2017	\$0.00		\$9.60	\$3.84	(\$5.12)	\$0.00	\$0.00	\$0.00			\$8.32	\$61,488.53	\$61,992.33	-\$503.80	
7/31/2017	\$0.00		\$10.15	\$0.00	(\$5.12)	\$0.00	\$0.00	\$0.00			\$5.03	\$61,493.56	\$61,997.36	-\$503.80	
8/31/2017	\$0.00		\$12.22	\$0.00	(\$5.12)	\$0.00	\$0.00	\$0.00			\$7.10	\$61,500.66	\$62,004.46	-\$503.80	
9/30/2017	\$0.00		\$10.18	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$5.05	\$61,505.71	\$62,009.51	-\$503.80	
10/31/2017	\$0.00		\$10.16	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$5.03	\$61,510.74	\$62,014.54	-\$503.80	
11/30/2017	\$0.00		\$10.19	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$5.06	\$61,515.80	\$62,019.60	-\$503.80	
12/31/2017	\$0.00		\$37.14	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$32.01	\$61,547.81	\$62,051.61	-\$503.80	
1/31/2018	\$0.00		\$63.69	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$58.56	\$61,606.37	\$62,110.17	-\$503.80	
2/28/2018	\$0.00		\$62.05	\$0.00	(\$5.13)	\$0.00	\$0.00	\$0.00			\$56.92	\$61,663.29	\$62,167.09	-\$503.80	
3/31/2018	\$0.00		\$78.00	\$0.00	(\$5.14)	\$0.00	\$0.00	\$0.00			\$72.86	\$61,736.15	\$62,239.95	-\$503.80	
4/30/2018	\$0.00		\$78.31	\$0.00	(\$5.14)	\$0.00	\$0.00	\$0.00			\$73.17	\$61,809.32	\$62,313.12	-\$503.80	
5/31/2018	\$0.00		\$88.88	\$0.00	(\$5.15)	\$0.00	\$0.00	\$0.00			\$83.73	\$61,893.05	\$62,396.85	-\$503.80	
6/30/2018	\$0.00		\$86.80	\$0.00	(\$5.16)	\$0.00	\$0.00	\$0.00			\$81.64	\$61,974.69	\$62,478.49	-\$503.80	
7/31/2018	\$0.00		\$95.09	\$0.00	(\$5.16)	\$0.00	\$0.00	\$0.00			\$89.93	\$62,064.62	\$62,568.42	-\$503.80	
8/31/2018	\$0.00		\$100.19	\$0.00	(\$5.17)	\$0.00	\$0.00	\$0.00			\$95.02	\$62,159.64	\$62,663.44	-\$503.80	
9/30/2018	\$0.00		\$99.75	\$0.00	(\$5.18)	\$0.00	\$0.00	\$0.00			\$94.57	\$62,254.21	\$62,758.01	-\$503.80	
10/31/2018	\$0.00		\$108.71	\$0.00	(\$5.19)	\$0.00	\$0.00	\$0.00			\$103.52	\$62,357.73	\$62,861.53	-\$503.80	
11/30/2018	\$0.00		\$112.62	\$0.00	(\$5.20)	\$0.00	\$0.00	\$0.00			\$107.42	\$62,465.15	\$62,968.95	-\$503.80	
12/31/2018	\$0.00		\$118.85	\$0.00	(\$5.21)	\$0.00	\$0.00	\$0.00			\$113.64	\$62,578.79	\$63,082.59	-\$503.80	
1/31/2019	\$0.00		\$122.28	\$0.00	(\$5.22)	\$0.00	\$0.00	\$0.00			\$117.06	\$62,695.85	\$63,199.65	-\$503.80	
2/28/2019	\$0.00		\$152.37	\$0.00	(\$5.22)	\$0.00	\$0.00	\$0.00			\$147.15	\$62,843.00	\$63,346.80	-\$503.80	
3/31/2019	\$0.00		\$123.03	\$0.00	(\$5.24)	\$0.00	\$0.00	\$0.00			\$117.79	\$62,960.79	\$63,464.59	-\$503.80	
4/30/2019	\$0.00		\$32.77	\$0.00	(\$5.25)	\$0.00	\$0.00	\$0.00			\$27.52	\$62,988.31	\$63,492.11	-\$503.80	
5/31/2019	\$0.00		\$31.64	\$0.00	(\$5.25)	\$0.00	\$0.00	\$0.00			\$26.39	\$63,014.70	\$63,518.50	-\$503.80	
6/30/2019	\$0.00		\$30.98	\$0.00	(\$5.25)	\$0.00	\$0.00	\$0.00			\$25.73	\$63,040.43	\$63,544.23	-\$503.80	
7/31/2019	\$0.00		\$29.37	\$0.00	(\$5.25)	\$0.00	\$0.00	\$0.00			\$24.12	\$63,064.55	\$63,568.35	-\$503.80	
8/31/2019	\$0.00		\$25.96	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$20.70	\$63,085.25	\$63,589.05	-\$503.80	
9/30/2019	\$0.00		\$23.28	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$18.02	\$63,103.27	\$63,607.07	-\$503.80	
10/31/2019	\$0.00		\$24.60	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$19.34	\$63,122.61	\$63,626.41	-\$503.80	
11/30/2019	\$0.00		\$21.01	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$15.75	\$63,138.36	\$63,642.16	-\$503.80	
12/31/2019	\$0.00		\$23.70	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$18.44	\$63,156.80	\$63,660.60	-\$503.80	
1/31/2020	\$0.00		\$24.06	\$0.00	(\$5.26)	\$0.00	\$0.00	\$0.00			\$18.80	\$63,175.60	\$63,679.40	-\$503.80	
2/28/2020	\$0.00		\$22.19	\$0.00	(\$21.06)	\$0.00	\$0.00	\$0.00			\$1.13	\$63,176.73	\$63,680.53	-\$503.80	
3/31/2020	\$0.00		\$15.99	\$0.00	(\$21.06)	\$0.00	\$0.00	\$0.00			-\$5.07	\$63,171.66	\$63,675.46	-\$503.80	
4/30/2020	\$0.00		\$10.25	\$0.00	(\$21.06)	\$0.00	\$0.00	\$0.00			-\$10.81	\$63,160.85	\$63,664.65	-\$503.80	
5/31/2020	\$0.00		\$7.95	\$1.52	(\$21.05)	\$0.00	\$0.00	\$0.00			-\$11.58	\$63,149.27	\$63,653.07	-\$503.80	
6/30/2020	\$0.00		\$8.24	\$3.07	(\$21.04)	\$0.00	\$0.00	\$0.00			-\$9.73	\$63,139.54	\$63,643.34	-\$503.80	
7/31/2020	\$0.00		\$8.77	\$1.67	(\$9.85)	\$0.00	\$0.00	\$0.00			\$0.59	\$63,140.13	\$63,643.93	-\$503.80	
8/31/2020	\$0.00		\$8.77	\$6.29	(\$8.63)	\$0.00	\$0.00	\$0.00			\$6.43	\$63,146.56	\$63,650.36	-\$503.80	
9/30/2020	\$0.00		\$8.76	\$1.84	(\$10.00)	\$0.00	\$0.00	\$0.00			\$0.60	\$63,147.16	\$63,650.96	-\$503.80	
10/31/2020	\$0.00		\$8.95	\$1.79	(\$10.52)	\$0.00	\$0.00	\$0.00			\$0.22	\$63,147.38	\$63,651.18	-\$503.80	
11/30/2020	\$0.00		\$8.71	\$7.91	(\$15.79)	\$0.00	\$0.00	\$0.00			\$0.83	\$63,148.21	\$63,652.01	-\$503.80	
12/31/2020	\$0.00		\$9.10	\$1.80	(\$10.52)	\$0.00	\$0.00	\$0.00			\$0.38	\$63,148.59	\$63,652.39	-\$503.80	
1/31/2021	\$0.00		\$9.09	\$1.86	(\$10.95)	\$0.00	\$0.00	\$0.00			\$0.00	\$63,148.59	\$63,652.39	-\$503.80	
2/28/2021	\$0.00		\$8.62	\$0.87	(\$8.42)	\$0.00	\$0.00	\$0.00			\$1.07	\$63,149.66	\$63,653.46	-\$503.80	
3/31/2021	\$0.00		\$9.48	\$3.00	(\$9.47)	\$0.00	\$0.00	\$0.00			\$3.01	\$63,152.67	\$63,656.47	-\$503.80	

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

CNX Deposit Information			Escrow Bank Data														
Check Date	Check Number	Total	Date	Escrow Royalty Deposits	Income	\$ Mkt Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance	Running Balance	Difference
			4/30/2021	\$0.00		\$8.90	\$2.05	(\$10.95)	\$0.00	\$0.00	\$0.00			\$0.00	\$63,152.67	\$63,656.47	-\$503.80
			5/31/2021	\$0.00		\$9.45	\$1.88	(\$11.16)	\$0.00	\$0.00	\$0.00			\$0.17	\$63,152.84	\$63,656.64	-\$503.80
			6/30/2021	\$0.00		\$9.83	\$4.14	(\$13.47)	\$0.00	\$0.00	\$0.00			\$0.50	\$63,153.34	\$63,657.14	-\$503.80
			7/31/2021	\$0.00		\$10.00	\$0.00	(\$10.10)	\$0.00	\$0.00	\$0.00			-\$0.10	\$63,153.24	\$63,657.04	-\$503.80
			8/31/2021	\$0.00		\$10.13	\$0.00	(\$10.10)	\$0.00	\$0.00	\$0.00			\$0.03	\$63,153.27	\$63,657.07	-\$503.80
			9/30/2021	\$0.00		\$9.83	\$0.00	(\$9.68)	\$0.00	\$0.00	\$0.00			\$0.15	\$63,153.42	\$63,657.22	-\$503.80
			10/31/2021	\$0.00		\$10.17	\$0.00	(\$9.10)	\$0.00	\$0.00	\$0.00			\$1.07	\$63,154.49	\$63,658.29	-\$503.80
			11/30/2021	\$0.00		\$8.02	\$4.40	(\$12.27)	\$0.00	\$0.00	\$0.00			\$0.15	\$63,154.64	\$63,658.44	-\$503.80
			12/31/2021	\$0.00		\$7.97	\$0.00	(\$7.92)	\$0.00	\$0.00	\$0.00			\$0.05	\$63,154.69	\$63,658.49	-\$503.80
			1/31/2022	\$0.00		\$8.01	\$0.00	(\$7.92)	\$0.00	\$0.00	\$0.00			\$0.09	\$63,154.78	\$63,658.58	-\$503.80
			2/28/2022	\$0.00		\$7.59	\$0.00	(\$7.04)	\$0.00	\$0.00	\$0.00			\$0.55	\$63,155.33	\$63,659.13	-\$503.80
			3/31/2022	\$0.00		\$8.70	\$0.00	(\$7.78)	\$0.00	\$0.00	\$0.00			\$0.92	\$63,156.25	\$63,660.05	-\$503.80
			4/30/2022	\$0.00		\$7.84	\$0.00	(\$7.55)	\$0.00	\$0.00	\$0.00			\$0.29	\$63,156.54	\$63,660.34	-\$503.80
			5/31/2022	\$0.00		\$10.24	\$0.00	(\$10.27)	\$0.00	\$0.00	\$0.00			-\$0.03	\$63,156.51	\$63,660.31	-\$503.80
			6/30/2022	\$0.00		\$10.07	\$0.00	(\$10.09)	\$0.00	\$0.00	\$0.00			-\$0.02	\$63,156.49	\$63,660.29	-\$503.80
			7/31/2022	\$0.00		\$10.41	\$0.00	(\$10.41)	\$0.00	\$0.00	\$0.00			\$0.00	\$63,156.49	\$63,660.29	-\$503.80
			8/31/2022	\$0.00		\$10.40	\$0.00	(\$10.42)	\$0.00	\$0.00	\$0.00			-\$0.02	\$63,156.47	\$63,660.27	-\$503.80
			9/30/2022	\$0.00		\$8.58	\$0.00	(\$8.78)	\$0.00	\$0.00	\$0.00			-\$0.20	\$63,156.27	\$63,660.07	-\$503.80
			10/31/2022	\$0.00		\$8.36	\$6.81	(\$14.88)	\$0.00	\$0.00	\$0.00			\$0.29	\$63,156.56	\$63,660.36	-\$503.80
			11/30/2022	\$0.00		\$12.00	\$7.09	(\$18.72)	\$0.00	\$0.00	\$0.00			\$0.37	\$63,156.93	\$63,660.73	-\$503.80
			12/31/2022	\$0.00		\$13.50	\$6.92	(\$20.02)	\$0.00	\$0.00	\$0.00			\$0.40	\$63,157.33	\$63,661.13	-\$503.80
			1/31/2023	\$0.00		\$14.93	\$0.00	(\$15.20)	\$0.00	\$0.00	\$0.00			-\$0.27	\$63,157.06	\$63,660.86	-\$503.80
			2/28/2023	\$0.00		\$13.42	\$0.00	(\$13.73)	\$0.00	\$0.00	\$0.00			-\$0.31	\$63,156.75	\$63,660.55	-\$503.80
			3/31/2023	\$0.00		\$35.64	\$47.31	(\$78.38)	\$0.00	\$0.00	\$0.00			\$4.57	\$63,161.32	\$63,665.12	-\$503.80
			4/30/2023	\$0.00		\$35.16	\$0.00	(\$21.05)	\$0.00	\$0.00	\$0.00			\$14.11	\$63,175.43	\$63,679.23	-\$503.80
			5/31/2023	\$0.00		\$41.16	\$0.00	(\$21.06)	\$0.00	\$0.00	\$0.00			\$20.10	\$63,195.53	\$63,699.33	-\$503.80
			6/30/2023	\$0.00		\$41.88	\$73.84	(\$21.07)	\$0.00	\$0.00	\$0.00			\$94.65	\$63,290.18	\$63,793.98	-\$503.80
			7/31/2023	\$0.00		\$38.40	\$0.00	(\$21.10)	\$0.00	\$0.00	\$0.00			\$17.30	\$63,307.48	\$63,811.28	-\$503.80
			8/31/2023	\$0.00		\$27.57	\$64.65	(\$21.10)	\$0.00	\$0.00	\$0.00			\$71.12	\$63,378.60	\$63,882.40	-\$503.80
			9/30/2023	\$0.00		\$27.38	\$170.92	(\$21.13)	\$0.00	\$0.00	\$0.00			\$177.17	\$63,555.77	\$64,059.57	-\$503.80
			10/31/2023	\$0.00		\$28.34	\$96.03	(\$21.19)	\$0.00	\$0.00	\$0.00			\$103.18	\$63,658.95	\$64,162.75	-\$503.80
			11/30/2023	\$0.00		\$27.50	\$80.53	(\$21.22)	\$0.00	\$0.00	\$0.00			\$86.81	\$63,745.76	\$64,249.56	-\$503.80
			12/31/2023	\$0.00		\$28.50	\$61.20	(\$21.26)	\$0.00	\$0.00	\$0.00			\$68.44	\$63,814.20	\$64,318.00	-\$503.80
			1/31/2024	\$0.00		\$28.53	\$99.80	(\$21.27)	\$0.00	\$0.00	\$0.00			\$107.06	\$63,921.26	\$64,425.06	-\$503.80
			2/29/2024	\$0.00		\$26.46	\$80.45	(\$21.31)	\$0.00	\$0.00	\$0.00			\$85.60	\$64,006.86	\$64,510.66	-\$503.80
			3/31/2024	\$0.00		\$29.23	\$62.41	(\$21.34)	\$0.00	\$0.00	\$0.00			\$70.30	\$64,077.16	\$64,580.96	-\$503.80
			4/30/2024	\$0.00		\$28.21	\$121.31	(\$21.34)	\$0.00	\$0.00	\$0.00			\$128.18	\$64,205.34	\$64,709.14	-\$503.80
			5/31/2024	\$0.00		\$29.31	\$68.25	(\$21.40)	\$0.00	\$0.00	\$0.00			\$76.16	\$64,281.50	\$64,785.30	-\$503.80
			6/30/2024	\$0.00		\$28.44	\$67.60	(\$21.43)	\$0.00	\$0.00	\$0.00			\$74.61	\$64,356.11	\$64,859.91	-\$503.80
			7/31/2024	\$0.00		\$29.34	\$667.95	(\$21.45)	\$0.00	\$0.00	\$0.00			\$675.84	\$65,031.95	\$65,535.75	-\$503.80
			8/31/2024	\$0.00		\$30.15	\$0.00	(\$21.68)	\$0.00	\$0.00	\$0.00			\$8.47	\$65,040.42	\$65,544.22	-\$503.80
			9/30/2024	\$0.00		\$28.61	\$54.20	(\$21.68)	\$0.00	\$0.00	\$0.00			\$61.13	\$65,101.55	\$65,605.35	-\$503.80
			10/31/2024	\$0.00		\$29.53	\$56.15	(\$21.71)	\$0.00	\$0.00	\$0.00			\$63.97	\$65,165.52	\$65,669.32	-\$503.80
			11/30/2024	\$0.00		\$28.62	\$58.85	(\$21.72)	\$0.00	\$0.00	\$0.00			\$65.75	\$65,231.27	\$65,735.07	-\$503.80
			12/31/2024	\$0.00		\$29.52	\$56.95	(\$21.74)	\$0.00	\$0.00	\$0.00			\$64.73	\$65,296.00	\$65,799.80	-\$503.80
			1/31/2025	\$0.00		\$29.60	\$59.41	(\$21.77)	\$0.00	\$0.00	\$0.00			\$67.24	\$65,363.24	\$65,867.04	-\$503.80
			2/28/2025	\$0.00		\$26.89	\$60.15	(\$21.79)	\$0.00	\$0.00	\$0.00			\$65.25	\$65,428.49	\$65,932.29	-\$503.80
			3/31/2025	\$0.00		\$29.02	\$55.35	(\$21.81)	\$0.00	\$0.00	\$0.00			\$62.56	\$65,491.05	\$65,994.85	-\$503.80
			4/30/2025	\$0.00		\$21.19	\$63.32	(\$21.84)	\$0.00	\$0.00	\$0.00			\$62.67	\$65,553.72	\$66,057.52	-\$503.80
			5/31/2025	\$0.00		\$12.00	\$109.03	(\$21.85)	\$0.00	\$0.00	\$0.00			\$99.18	\$65,652.90	\$66,156.70	-\$503.80
			6/30/2025	\$0.00		\$11.32	\$124.64	(\$21.88)	\$0.00	\$0.00	\$0.00			\$114.08	\$65,766.98	\$66,270.78	-\$503.80

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

CNX Deposit Information		
Check Date	Check Number	Total

Total Deposited	\$188,530.03
01 Disbursement	-\$33,850.99
02 Disbursement	-\$38,809.62
05 Disbursement	-\$66,839.79
06 Disbursement	-\$25,281.52
Interest and Fees	\$43,573.23
Total	\$67,321.34
October 2025 First Bank and Trust balance	
	\$66,817.54
FB&T Difference	-\$503.80

Escrow Bank Data													Running Balance	Difference
Date	Escrow Royalty Deposits	Income	\$ Mrket Int	CDARS Int	Fees	Distributions	Corrections / Transfers	Audit Costs	Gain/Loss	Royalty Bonus	Total Int. and Fees	Bank Balance		
7/31/2025	\$0.00		\$5.86	\$98.77	(\$21.92)	\$0.00	\$0.00	\$0.00			\$82.71	\$65,849.69	\$66,353.49	-\$503.80
8/31/2025	\$0.00		\$7.47	\$865.03	(\$21.95)	\$0.00	\$0.00	\$0.00			\$850.55	\$66,700.24	\$67,204.04	-\$503.80
9/30/2025	\$0.00		\$7.85	\$79.71	(\$21.95)	\$0.00	\$0.00	\$0.00			\$65.61	\$66,765.85	\$67,269.65	-\$503.80
10/31/2025	\$0.00		\$8.11	\$65.84	(\$22.26)	\$0.00	\$0.00	\$0.00			\$51.69	\$66,817.54	\$67,321.34	-\$503.80
Total											\$43,573.23			

** Deposit discrepancies highlighted in yellow cannot be reconciled

SUPPLEMENTAL AFFIDAVIT OF MAILING—COAL OWNER

COMMONWEALTH OF VIRGINIA
COUNTY OF **BUCHANAN**

Applicant: Pocahontas Gas LLC
Relief Sought: Disbursement/Dismissal for Unit P40
VGOB: 93-0216-0330-08

I, Kelli Berry, being first duly sworn on oath, depose and say:

1. I am the Sr Analyst of Land Records and DOI for CNX Gas Company LLC, and I am authorized to submit this Affidavit on behalf of the Applicant Pocahontas Gas LLC.

2. I affirm that the coal owner(s) in this Unit was properly noticed under Va. Code Ann. 45.2-1624. See annexed letter(s) dated **July 14, 2015 and January 31, 2017**. See annexed Certificate of Notice and coal owner notice form letter example.

3. The coal owner(s) **James McGuire Land Trust** provided evidence of a split agreement pertaining to a portion of this Unit, and consequently, to the extent the split agreement applies, said owner(s) is not dismissed as a Respondent by reason of being a gas claimant under the split agreement.

However, **James McGuire Land Trust and Joe Keith Smith** should be dismissed as Respondent/coal claimant for failure to timely provide evidence of a relevant proceeding or agreement with regard to its other coal owner claims.



Kelli Berry
Sr Analyst Land Records and DOI
for CNX Gas Company LLC

STATE OF VIRGINIA
COUNTY OF TAZEWELL, TO-WIT:

TAKEN, SUBSCRIBED AND SWORN to before me this 6th day of January, 2026.

BEVERLY A. WEBB
NOTARY PUBLIC
Commonwealth of Virginia
Reg. #7502381

My Commission Expires June 30, 2027



Notary Public

My commission expires: 6/30/2027

CERTIFICATION OF NOTICE
Pocahontas Gas LLC

Unit P40
VGOB 93-0216-0330-08
Coal Dismissal

Last Name	First Name	MAILED	RECEIPT #		RECEIVED
McGuire Land Trust	James M (coal owner)	7/14/15	7014349000018926	6282	7/16/2015
Smith	Joe Keith (coal owner)	1/31/2017	7016214000011002	6939	2/8/2017

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- 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.

1. Article Addressed to:

James M. McGuire land
c/o Charles Green
PO Box 1067
Bluefield VA 24605

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☐ Agent
x/Diane Green ☐ Addressee
B. Received by (Printed Name) *Diane Green* C. Date of Delivery *7/10/13*
D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

Trust

AR 16 2015

3. Service Type

- ☐ Certified Mail
- ☐ Registered
- ☐ Insured Mail
- ☐ Priority Mail Express™
- ☐ Return Receipt for Merchandise
- ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee)

☐ Yes

pyd

7014 3490 0001 8926 6282

PS Form 3811, July 2013

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ 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.		A. Signature ☒ Agent ☒ Address	
1. Article Addressed to: Joe Keith Smith PO Box 288 Cedar Bluff VA 24609		B. Received by (Printed Name) C. Date of Delivery Nike Hunter 2-8-11	
2. Article Number (Transfer from carrier label) 7016 2140 0001 1002 6939		D. Is delivery address different from item 1? ☐ Yes If YES, enter delivery address below: ☐ No	
3. Service Type ☐ Adult Signature ☐ Priority Mail Express® ☐ Adult Signature Restricted Delivery ☐ Registered Mail™ ☒ Certified Mail® ☐ Registered Mail Restr. Delivery ☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise ☐ Collect on Delivery ☐ Signature Confirmation ☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery		PS Form 3811, July 2015 PSN 7530-02-000-9053	



Pocahontas Gas LLC

PO Box 570
Pounding Mill, VA 24637
Phone: (866) 829-0103

Date

«FNAME» «LNAME»
«Attention_Line»
«Street_Address»
«City»«State»«Zip»
COAL OWNERS

RE: Unit _____
Miscellaneous Petition for Disbursement from Escrow

Dear Property Owner,

House Bill 2058 was signed by the Governor and became law effective July 1, 2015. This new law requires the Virginia Gas and Oil Board to disburse monies placed in escrow because of conflicting claims (between coal owners and oil and gas owners) to coalbed methane gas royalties to the oil and gas owners of the tracts in this Unit.

In general, under this new law escrowed funds are to be paid to oil and gas owners unless the coal owner(s) provides the operator Pocahontas Gas and the Division of Gas and Oil "with evidence of a proceeding" [as in a court case] "or an agreement." The new law gives coal owners/coal claimants **45 days** from the date you get this letter to provide that evidence.

Enclosed herewith please find a copy of the 45 day Notice of Filing. Please read the Notice carefully to be sure you understand that you have 45 days to provide evidence to the operator Pocahontas Gas LLC at the address above **and** the Division of Gas and Oil at 3405 Mountain Empire Road, Big Stone Gap, VA 24219

In order to help us keep our records current and to make sure you receive all correspondence and notices promptly, please notify us of any address change at the address above.

Sincerely,
Kelli Berry

Kelli Berry
Sr Analyst-Land Records/DOI/Pooling

Enclosure(s)

mw
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ROYALTY SPLIT AGREEMENT

THIS ROYALTY SPLIT AGREEMENT is entered into this August 1, 2002 between DAVID R. PEERY, CHARLES E. GREEN, III and ROBERT C. PEERY, JR., Trustees of the James M. McGuire Land Trust, hereafter called the Trust and POCAHONTAS GAS PARTNERSHIP hereinafter called PGP.

W I T N E S S E T H:

WHEREAS, the Trust owns certain coal lands in Buchanan County, Virginia;
and

WHEREAS, PGP is the owner of the gas on certain of those lands; and

WHEREAS, by virtue of such ownerships, the parties hereto are put in the position of being conflicting claimants for any royalties due on the production of coalbed methane; and

WHEREAS, to avoid the necessity of escrowing such royalties, the parties hereto enter into this Royalty Split Agreement;

NOW THEREFORE, for and in consideration of the mutual benefits derived by the parties hereto, the parties hereto hereby agree that as to any royalties payable for the production of coalbed methane produced from the lands wherein the Trust owns the coal and PGP owns the gas, such royalties will be paid 50 percent to the Trust and 50 percent to PGP. As to escrow accounts established due to conflicting claims as to the properties herein covered, the parties hereto agree that after payment of any expenses

associated with said escrow accounts, they will equally divide said escrow accounts, 50 percent payable to the Trust and 50 percent payable to PGP.

IN WITNESS WHEREOF, the Trust has caused its name to be hereunto placed by its Trustees and Pocahontas Gas Partnership has caused its name to be hereunto placed by its duly authorized officer.

JAMES M. MCGUIRE LAND TRUST

By: David R. Peery (SEAL)
David R. Peery, Trustee

By: Charles E. Green, III (SEAL)
Charles E. Green, III, Trustee

By: Robert C. Peery, Jr. (SEAL)
Robert C. Peery, Jr., Trustee

POCAHONTAS GAS PARTNERSHIP

By: Charles O. Morgan
Its: Authorized Representative

mw
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ROYALTY SPLIT AGREEMENT

THIS ROYALTY SPLIT AGREEMENT is entered into this August 1, 2002 between DAVID R. PEERY, CHARLES E. GREEN, III and ROBERT C. PEERY, JR., Trustees of the James M. McGuire Land Trust, hereafter called the Trust and POCAHONTAS GAS PARTNERSHIP hereinafter called PGP.

WITNESSETH:

WHEREAS, the Trust owns certain coal lands in Buchanan County, Virginia; and

WHEREAS, PGP is the owner of the gas on certain of those lands; and

WHEREAS, by virtue of such ownerships, the parties hereto are put in the position of being conflicting claimants for any royalties due on the production of coalbed methane; and

WHEREAS, to avoid the necessity of escrowing such royalties, the parties hereto enter into this Royalty Split Agreement;

NOW THEREFORE, for and in consideration of the mutual benefits derived by the parties hereto, the parties hereto hereby agree that as to any royalties payable for the production of coalbed methane produced from the lands wherein the Trust owns the coal and PGP owns the gas, such royalties will be paid 50 percent to the Trust and 50 percent to PGP. As to escrow accounts established due to conflicting claims as to the properties herein covered, the parties hereto agree that after payment of any expenses

associated with said escrow accounts, they will equally divide said escrow accounts, 50 percent payable to the Trust and 50 percent payable to PGP.

IN WITNESS WHEREOF, the Trust has caused its name to be hereunto placed by its Trustees and Pocahontas Gas Partnership has caused its name to be hereunto placed by its duly authorized officer.

JAMES M. MCGUIRE LAND TRUST

By: David R. Peery (SEAL)
David R. Peery, Trustee

By: Charles E. Green, III (SEAL)
Charles E. Green, III, Trustee

By: Robert C. Peery, Jr. (SEAL)
Robert C. Peery, Jr., Trustee

POCAHONTAS GAS PARTNERSHIP

By: Charles O. Morgan
Its: Authorized Representative

COMMONWEALTH OF VIRGINIA AT LARGE,
COUNTY OF Roanoke, to-wit:

The foregoing instrument was acknowledged before me this 19th day of September, 2002 by David R. Peery, Trustee of the James M. McGuire Land Trust.

My Commission expires

July 31, 2006

[Signature]
Notary Public

COMMONWEALTH OF VIRGINIA AT LARGE,
COUNTY OF TAZEWELL, to-wit:

The foregoing instrument was acknowledged before me this 12 day of September, 2002 by Charles E. Green, III, Trustee of the James M. McGuire Land Trust.

My Commission expires

Aug. 31, 2005

[Signature]
Notary Public

COMMONWEALTH OF VIRGINIA AT LARGE,
COUNTY OF Chesterfield, to-wit:

The foregoing instrument was acknowledged before me this 26 day of September, 2002 by Robert C. Peery, Jr., Trustee of the James M. McGuire Land Trust.

My Commission expires

My Commission Expires April 30, 2003

[Signature]
Notary Public

STATE OF Virginia,
CITY/COUNTY OF Langwell, to-wit:

The foregoing instrument was acknowledged before on the day and year written next below by Claude D. Morgan, Authorized Representative, of Pocahontas Gas Partnership, on behalf of the partnership.

Given under my hand and notarial seal this 3rd day of December, 2002.

My Commission expires 12/31/04.

Carrie Adkins
Notary Public