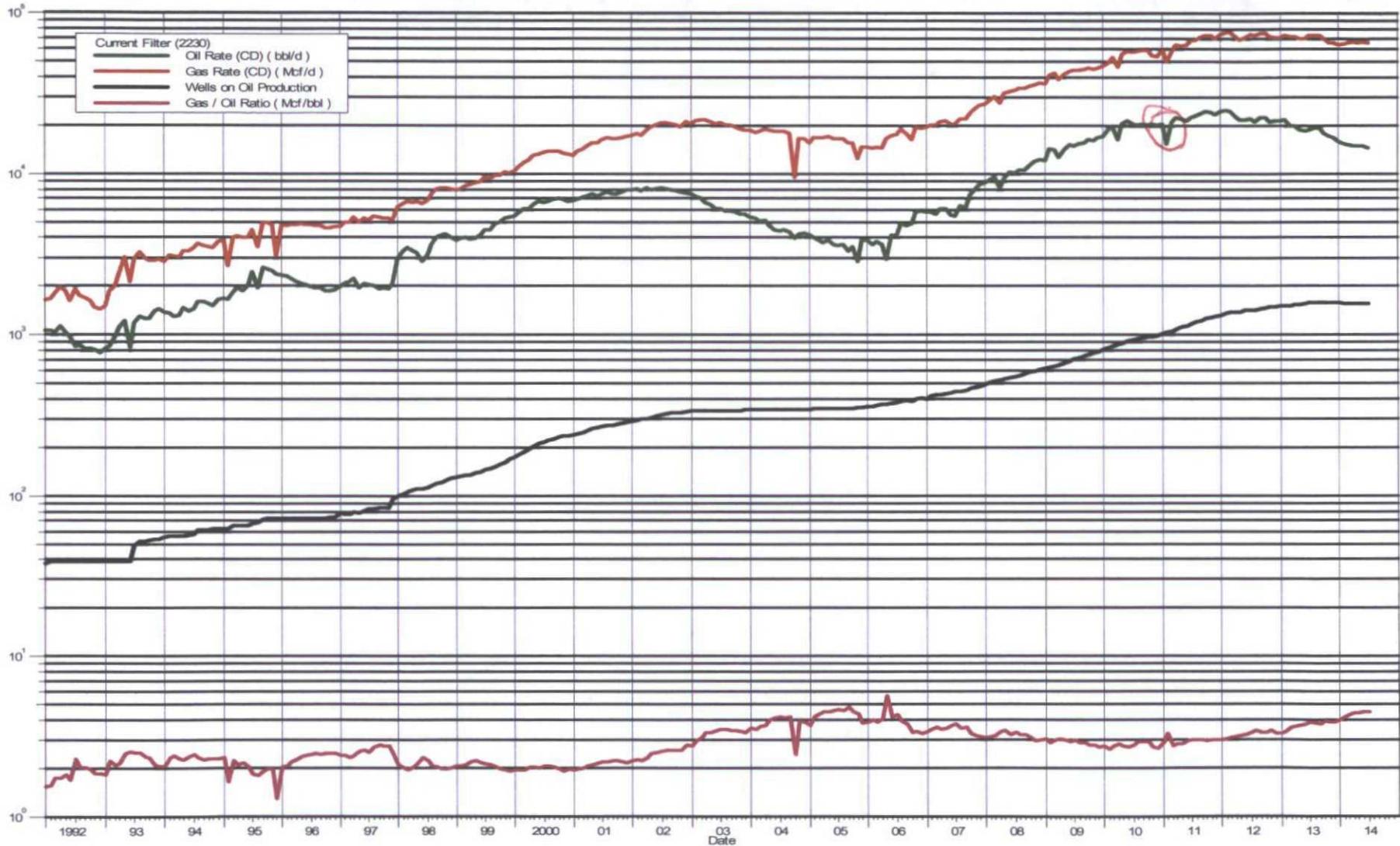


Total COG Yeso Production



BEFORE THE OIL CONVERSION
 DIVISION
 Santa Fe, New Mexico
 Exhibit No. 21
 Submitted by: COG OPERATING LLC
 Hearing Date: October 2, 2014