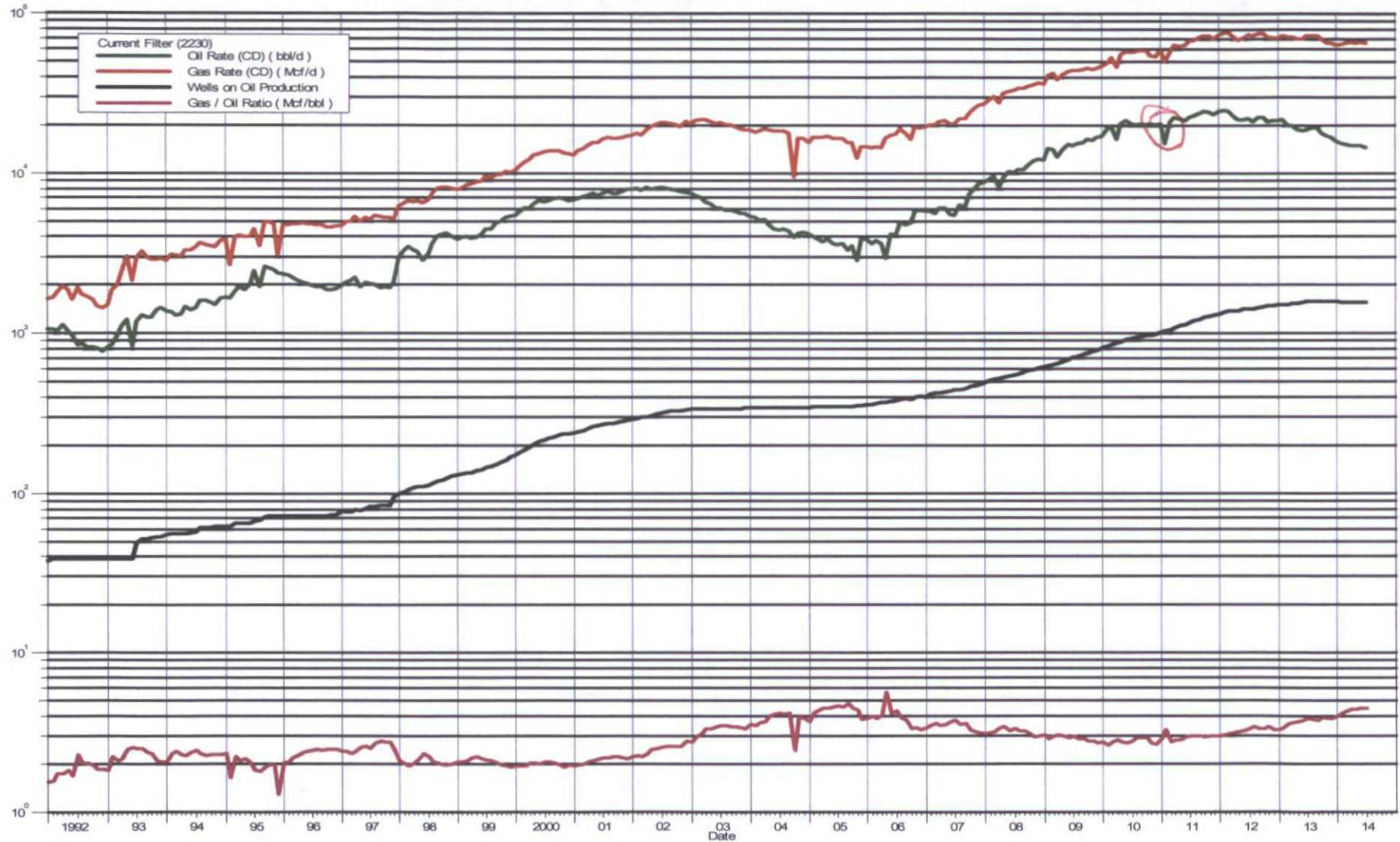


Total COG Yeso Production



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