The Ohio state budget bill has passed the Ohio House of Representatives with numerous changes to proposals impacting the Ohio oil and gas industry. The House removed several tax (including severance) and regulatory provisions from the proposal before sending the bill to the Ohio Senate for more deliberations. In the Senate, compromise legislation was reinserted into the bill on select topics impacting horizontal wells.

The House Finance and Appropriations Committee accepted Substitute House Bill 59 (Sub. HB 59), which included several changes from the executive budget proposal. First, tax provisions including changes to the Ohio severance tax and ad valorem tax were removed from the bill. As currently written in the legislation, the severance and ad valorem tax proposal revert back to current Ohio law.

Secondly, the House removed several oil and gas regulatory provisions contained in the “As Introduced” version of the bill. Proposals on the regulation of Naturally Occurring Radioactive Material (NORM), brine disposal, creation of a $25,000 impact fee for horizontal wells, retention of seven year’s worth of production reports per well, and provisions on the recording and notification of leases were all removed from the bill during the committee process.

Finally, the substitute bill was amended to better reflect the original intent of some regulatory proposals. For example, in the executive budget proposal, a provision required the quarterly reporting of production information on horizontal wells within 15 days after the close of the quarter. The intent of this provision was to provide the most accurate, up-to-date information on shale production to the ODNR. The substitute bill was amended to change the window from 15 days to 45 days, so that accurate information (and not estimated or continuously amended information) is provided.

An additional amendment was crafted to more clearly define the Ohio Department of Natural Resources’ (ODNR’s) oversight. The definition was amended to ensure that off well pad locations for the temporary storage of oilfield wastes were under the ODNR’s “sole and exclusive” regulatory authority.

The County Recorder’s Association has inserted an amendment into the budget bill as well that has been approved by the Association. The amendment would increase by $1.00 (previously $7.00, proposed to be $8.00) the total amount of the document recording fee the county recorder’s office may request from the county commissioners. These new funds will be used to fund technological upgrades at these county recorder’s offices.

Now the bill awaits the action of the Ohio Senate. As of May 1st, the Senate Finance Committee has held hearings on Am. Sub. HB 59. Currently, the bill has been sent to the various subcommittees of Finance, where specific portions of the bill are being heard. The General Government Subcommittee, chaired by State Senator Bob Peterson (R-Sabina), is where oil and gas regulatory provisions have been debated.

Both the ODNR and OOGA have testified before the Senate General Government committee on the regulatory issues previously contained in the budget bill. Both the Association and the ODNR testified that the industry and regulatory agency have opened a dialogue on the core issues (TENORM, permitting process regarding water recycling and temporary water storage activities, etc.) contained in H.B. 59. The OOGA has stated that any potential proposal must recognize and respect ODNR’s “sole and exclusive” regulatory authority granted currently in the Ohio Revised Code.

Continued on page 7
ENERGY LITIGATION. CHECK OR CHECKMATE?

You need a litigation team that anticipates all the right moves in the local courts of the Marcellus and Utica shale plays. Our energy attorneys have focused practices in shale gas lease, land use, toxic tort, environmental and construction litigation.

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Babst Calland
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For many years our industry has flown below the radar—not so today. The economic potential of the Ohio shale has placed you in the crosshairs of powerful regulatory, environmental and political interests all with their own agendas. Your Association has staked out and defended two non-negotiable positions. First, that the Ohio Department of Natural Resources must maintain the sole and exclusive regulatory authority over all oil and gas matters; and second, that the industry should not be burdened with increased taxes. We believe that whether you are a conventional independent Ohio producer or a major integrated oil company that your interests should align with these positions.

Governor Kasich has a different viewpoint. He believes that the oil and gas industry should pay a 4½ percent severance tax on gas, oil and liquids produced from shale wells with the proceeds going to the state treasury. He believes that the new tax money should then be used to help fund a statewide personal income tax reduction. This is his third attempt since becoming Governor to tax a single industry to support this political goal. Fortunately, a majority of those in both the Ohio House of Representatives and the Ohio Senate agree with our position and have soundly rejected this proposal. They have agreed with our core argument that funding a permanent tax cut with revenue from a highly cyclical, uncertain, and immature revenue stream is bad public policy. Most acknowledge that if the projected revenue stream does not materialize that they will be under increasing pressure to raise the severance tax rate in future budgets to meet the shortfall.

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## Contact Your Association:

**Ohio Oil & Gas Association**

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In a press conference on May 16, the Ohio Department of Natural Resources (ODNR) released their 2012 Utica Shale production numbers. During the event, ODNR Director Jim Zehringer described Utica production as “staggering”, “skyrocketing”, and showing “enormous potential”.

The numbers were based upon the 87 producing oil and gas wells currently online in the Utica Shale in Ohio. Generally speaking, ODNR noted that oil and gas production from the Utica has grown by 93% and 80% respectively since 2011. However, in 2011, ODNR reported only 2 producing Utica Shale wells.

ODNR further stated that it still expects Utica shale production to overtake the existing production of the state's 51,000 conventional oil and gas wells by the year 2015. According to ODNR production averages for 2012, one Utica well produced the same amount of oil as 312 conventional wells and one Utica natural gas well produced as much gas as 448 conventional wells.

Director Zehringer began the press conference by stating that it is their belief that Ohio is at the beginning of “something historic” in regards to Utica Shale production.

“Utica shale play in Ohio is the real deal and it has already brought unprecedented growth in oil and gas production in and it's going to produce staggering amounts of oil and gas in the future,” commented Director Zehringer. “We believe Ohio is now at the beginning of a historical era of oil and gas production.”

Zehringer went on to state that Ohio must be proactive on oil and gas laws and regulations to ensure that the environment is protected while still maximizing the potential of shale exploration. He noted that ODNR has and will continue to work with the state legislature in an effort to identify and update Ohio oil and gas law.

Specifically, Zehringer noted a provision currently included in the state budget bill pertaining to quarterly reporting of oil and gas production from horizontal Utica and Marcellus shale wells. The need for the change from annual reporting to quarterly reporting was summarized by ODNR in a press release issued during the press conference.

“More frequent reporting will allow ODNR to better understand Ohio's shale play, and therefore, provide even more effective and comprehensive regulation of this growing industry,” the press release stated.

Zehringer concluded his comments by noting that, while Ohio citizens are expected to benefit from lower energy prices, they could also benefit from an income tax reduction and associated increase in severance tax placed upon Utica production.

Continued on the following page
ODNR Releases 2012 Utica Shale Production Report (cont. from page 5)

“Gov. Kasich believes Ohio’s income tax is too high and our oil and gas severance tax is too low. I met with numerous drilling company officials representing major companies of the Utica shale. None of them said they would leave because of the increase in the severance tax. In fact, if companies leave Ohio for another gas producing state, they would find severance taxes or associated fees that are as much as twice as high as what the governor has proposed. We believe it is important to become more aligned with other states on this issue,” said Zehringer.

Rick Simmers, the Chief of the Division of Oil and Gas Resources Management (DOGRM), provided his analysis of the 2012 Utica production numbers. Simmers noted that he expects the Utica shale play to continue to build off the 2012 results and expand in the coming years.

“In 2014, with the 750 permits that are issued, we anticipate that approximately 400 wells will be drilled in that year, and that about 300 additional wells will go into production, bringing the cumulative total wells to production to approximately 662,” said Simmers. “And finally in 2015, with 1,000 permits, we anticipate 500 wells will be drilled, about 350 new wells will go into production and we will have a cumulative Utica production of just over 1,000 wells.”

David Mustine, the Managing Director of JobsOhio, commented on the current and projected future state of economic investments surrounding Utica activity in Ohio. As Utica production grows, businesses that supply or facilitate the industry will continue to grow as well. The 2012 Utica production report shows that this growth has happened and will happen rather quickly.

“We are off to a good start, a strong start, but the best is yet to come,” stated Mustine.
To these ends, the OOGA and the ODNR were able to work out compromise language regarding some select regulatory topics. These topics included the spreading of brine from a horizontal well on roads, offsite storage of brine, and naturally occurring radioactive material (NORM).

The proposed language modifies Ohio Revised Code Section 1509.226 so that brine produced from a horizontal well would not be allowed to be spread on a road. Ohio Revised Code Section 1509.22 was modified to provide that the Division of Oil and Gas Resources Management (DOGRM) has the sole and exclusive authority to permit the off wellpad storage, recycling, treatment or processing of brine or drill cuttings. Beginning January 1, 2014, this activity will warrant a permit fee of $2,500.00 as a part of the permit application.

The final and most complicated regulatory provision dealt with handling of drill cuttings and Technologically-Enhanced Naturally Occurring Radioactive Materials (TENORM) from a horizontal well. Language requires testing for radium-226 and radium-228 before it can be delivered to an Ohio-permitted landfill. The Ohio Environmental Protection Agency (EPA) and Ohio Department of Health require the test results before disposal can occur on a permitted landfill. There are related provisions that deal with the acceptance of TENORM at landfills once testing is finalized for this material.

There is no need for testing of the material if it will be re-used on a drill pad, is disposed of via injection wells, is used for enhanced recovery or if it is transported out of state.

There are special regulatory treatments for material that has come in contact with refined oil substances. However, the definition of drill cuttings provides that “soil, rock fragments and pulverized material that are removed from a bore hole and that may include a de minimus amount of fluid that results from a drilling process” are treated as NORM, not subject to the TENORM rules that EPA and Ohio Department of Health apply.

Outside of these changes, one other provision impacting oil and gas operations was slid into the budget bill during Senate consideration. An amendment was included in the bill that would require to DOGRM to institute a steel pipe reporting program for oil and gas producers to disclose the country of origin of their steel tubular goods. The proposal, which has been presented to the General Assembly and defeated twice in the past year, is still opposed by the Association and other business groups.

With those changes, the Senate Finance Committee voted the budget bill out of committee and recommended its passage on the Senate floor. The Ohio Senate voted 23-10 to pass Amended Substitute House Bill 59 after a daylong floor debate.

With both chambers having approved some sort of budget proposal, the focus now turns to Conference Committee deliberations. Here select lawmakers will discuss the differences between both legislative bodies to come up to a resolution. The state must pass a budget bill before the end of the fiscal year (which would be the end of the day on June 30, 2013).

President’s Comments (cont. from page 3)

The budget submitted by our Governor also included another round of regulatory changes that could adversely impact producers. Your Association reached out to the Department of Natural Resources, Division of Oil & Gas in a good faith attempt to reestablish a working relationship. I am pleased to report that we have made great progress and reached agreement on several commonsense initiatives. Our hope is that this is only a beginning to rebuilding an atmosphere of mutual trust based upon science and not politics.

Our Governor is on record with his persistent pledge to tax the Ohio oil and gas industry—he is not going away. His strategy is to divide the industry into classes of producer and then negotiate with those with the greatest financial incentive to compromise. He has also reached out to interest groups and offered a percentage of the bounty if they will get on board. This is hard ball politics that can be very enticing to the uninitiated.

We find ourselves entering another election cycle and by all indications John Kasich will keep his job. In 2010 our industry supported him. A logically minded candidate would embrace the Ohio oil and gas industry—the industry that has delivered on its promise of jobs and economic activity. Thinking back, the restart with our regulators was initiated with a phone call to the Director of the ODNR. Perhaps it is time and in all of our best interests to place another call.

Joel Rudicil
Community Right-To-Know Act

Petition Challenges Industry’s Compliance with EPCRA Chemical Reporting

By: Ryan Elliott, Vorys, Sater, Seymour and Pease LLP

On March 6, 2013, an Ohio citizen petitioned (“Petition”) U.S. EPA, seeking a determination that Ohio’s oil and gas law violates the federal Emergency Planning and Community Right-to-Know Act (“EPCRA”). The Petition asserts that Ohio has been in violation of EPCRA since 2001 because Ohio law “essentially exempts the oil and gas industry” from filing hazardous chemical inventory reports otherwise required under EPCRA § 312. It further asks U.S. EPA to publish a formal determination that certain Ohio statutes violate EPCRA and take enforcement action against oil and gas companies that continue to operate in violation of EPCRA. Unfortunately, it appears that U.S. EPA largely agrees with the Petition.

Petitioner’s Claim: Under EPCRA, operators of facilities with hazardous chemicals located onsite in excess of certain threshold quantities are required to annually file emergency planning inventory forms with state and local emergency planning authorities. The “exemption” referenced in the Petition, however, is not an outright exemption from EPCRA chemical inventory reporting requirements. Rather, Ohio’s Emergency Planning program – the state-equivalent to EPCRA – acknowledges the federal reporting requirements, but seeks to alleviate what would otherwise be duplicative reporting requirements on the industry. Specifically, Ohio law states that “an owner or operator of a facility that is regulated under Chapter 1509 of the Revised Code who has filed a log in accordance with section 1509.10 of the Revised Code (completion report) and a production statement in accordance with section 1509.11 (annual production report) of the Revised Code shall be deemed to have satisfied all of the . . . filing requirements established under this chapter.”

The central issue in the Petition then, is whether the information that oil and gas operators are required to provide in well completion reports fully satisfy EPCRA hazardous chemical inventory reporting requirements.

U.S. EPA Determination: U.S. EPA has reviewed the Petition and, in an April 26, 2013 letter, the Agency determined that “Ohio law … is similar to the federal EPCRA statute, [it] does not replace the federal EPCRA requirements.” Thus, the Agency appears to be saying that oil and gas well facilities need to be sure to comply not only with Ohio law, but also the federal EPCRA § 312 requirement. U.S. EPA’s response to the Petition was sent to the petitioner and to the Ohio State Emergency Response Commission (SERC), and Ohio SERC has engaged ODNR and Ohio EPA to discuss what actions should be taken to address this issue.

There appears to be good reason to contest U.S. EPA’s conclusions and support ODNR and its program. The information reported in both your well completion reports and your annual production reports is arguably equivalent to the information that must be reported under EPCRA (where there are technical distinctions, they appear to be immaterial); and ODNR’s publication of the information submitted via the various databases on its website arguably satisfies the purpose of EPCRA. Moreover, you should know that not everyone in the oil patch is necessarily subject to EPCRA § 312 reporting – i.e., some OOGA members may not manage the types or quantities of chemicals at a particular well site that would trigger federal EPCRA reporting.

The Association will continue to monitor this issue and keep you informed of any new developments.
Located in the heart of Ohio’s Utica Shale play, our law firm represents oil and natural gas producers, pipeline companies and energy service providers. Krugliak, Wilkins, Griffiths & Dougherty has more than eight decades of combined natural resources legal experience providing representation in the areas of:

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Krugliak, Wilkins, Griffiths & Dougherty Co., L.P.A. has been named a 2013 “Best Law Firm” by U.S. News Media Group and Best Lawyers.
Association Update

OOGA’s Pants on Fire?
By: Penny Seipel, Vice President of Public Affairs

Recently, you may have seen a commercial that ran in eastern Ohio that was created on behalf of OOGA. We’ve often said that the oil and gas industry is an industry that has traditionally not been very good at sharing its story, though the industry has a great story to tell. This 30 second commercial was created to help spread information about the positive economic impact that is being felt across Ohio due to oil and gas exploration, and specifically due to shale exploration. The commercial was timely as stories by anti-oil-and-gas forces flourished in newspapers across the state.

One of the nation’s foremost economic forecasting firms, IHS, released a study in December of 2012 called, America’s New Energy Future, Volume 2: State Economic Contributions. This study looked at job impacts specifically due to shale development. The study stated that Ohio had 38,830 jobs impacted by oil and gas development in the Utica and Marcellus shales. In the commercial, OOGA stated that there were nearly 40,000 new jobs created, across all walks of life, due to the new wells being drilled. An organization, called PolitiFact, contacted the Association and requested to know how we derived our information and we happily complied with the request.

Imagine our surprise when almost two weeks later, there was an article in the Cleveland Plain Dealer, where PolitiFact judged that our ad was so false that it warranted a “Pants on Fire” label, the most egregious label they have. All of the employees and members of the Association involved in the production of the commercial were incredibly concerned about a label that questions the honesty and integrity of not only the individuals involved in the commercial’s production, but also the integrity of the entire Association.

To get to the rationale behind that label, one had to read a fairly convoluted article to get at that reasoning. The article points out that 4,200 of the jobs were directly involved in the oil and gas industry, or in “activities required to explore, produce, transport and deliver products.” Another 13,601 were classified as indirectly involved, or employed in activities in outside industries that supply materials and services to the developers. The largest number of jobs -- 21,020 -- are identified as “induced” jobs. The report says that “Induced jobs are those that meet the new demand for consumer goods created by the increased income generated by the direct and indirect jobs,” or “workers spending their wages and salaries on consumer goods and household items.

According to PolitiFact, “the reality and relevance of the number in the context of the ad is undermined considerably by the fact that it is not the result of surveying but of modeling; that fewer than half of its nearly 40,000 jobs are directly or indirectly related to drilling, and that the single largest element -- almost 30 percent of the jobs total -- consists of unidentified ‘induced’ jobs.”

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Ohio Oil and Gas Association
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So, ultimately, the biggest issues that PolitiFact seemed to have with our nearly 40,000 job claim were that we included induced jobs, temporary jobs, cross-state worker contributions and the use of the phrase “new jobs.” Normally, when one thinks of an organization “fact checking,” we would expect that they would leave their prejudices and assumptions at the door. Those involved in production of our 30 second commercial were aware that there were “induced” jobs included in the study. However, the PolitiFact researcher has made his own assumption that those economic impacts shouldn’t be recognized or attributed to the activities of the industry. PolitiFact suggests that OOGA should survey its members, as if that could capture all of the vast economic contributions flowing throughout Ohio’s economy. Economic modeling, which includes induced economic activity, is a recognized tool among all economists. For PolitiFact to claim that OOGA is lying because the study we relied upon uses economic modeling that includes direct, indirect and induced job numbers in our 30 second commercial is holding this Association to a standard that no other industry is held to.

The reality is that companies and individuals working for the oil and gas industry and landowners in partnership with the industry make economic contributions that resonate throughout the state. Whether or not those individuals are temporary or if there are out-of-state workers making “cross-state contributions” the individuals who own the business where the money is being spent likely don’t care as long as their businesses flourish and they are able to hire employees to fill the increase in demand for their products or services.

In spite of the many areas where OOGA and PolitiFact disagree regarding the claims made in the commercial, there is one point where we can admit where we’ve erred. OOGA should have used the phrase that nearly 40,000 jobs were “sustained or created” instead of stating that there were nearly 40,000 “new jobs created” due to shale development. One must ponder why OOGA received such a harsh label for our jobs claim when others who have touted job creation numbers haven’t been held to the same standard.
Reinsurance Fees Will Cost Group Health Plans

The Affordable Care Act (ACA) established three risk-spreading programs to provide payments to health insurance issuers that cover higher-risk populations and to more evenly spread the financial risk carried by issuers. These programs, which will be effective in 2014, are a transitional reinsurance program, a temporary risk corridor program and a permanent risk adjustment program.

The transitional reinsurance program is intended to help stabilize premiums for coverage in the individual market during the first three years of Exchange operation (2014 through 2016) when individuals with higher-cost medical needs gain insurance coverage. This program will impose a fee on health insurance issuers and self-insured group health plans.

On March 23, 2012, the Department of Health and Human Services (HHS) issued a final rule to implement ACA’s standards for reinsurance, risk corridors and risk adjustment programs. On March 1, 2013, HHS released an additional final rule to expand upon these standards and provide additional guidance on the operation of ACA’s risk-spreading programs.

This Legislative Brief describes key aspects of ACA’s transitional reinsurance program, including the fee information from the 2013 final rule.

Who Must Pay the Fees?

ACA requires health insurance issuers and self-insured group health plans to pay fees to support the reinsurance program. As described below, certain types of coverage are excluded from paying fees to the reinsurance program.

For insured health plans, the issuer of the health insurance policy is required to pay fees to the reinsurance program. Although sponsors of fully insured plans are not responsible for paying the reinsurance fees, issuers will likely shift the cost of the fees to sponsors through premium increases. Issuers will not be required to pay the reinsurance fees until the end of each year, but they may want to collect the fees during the year. For example, issuers may include the fees in their 2014 insurance rates.

The 2013 final rule clarifies that, for self-insured group health plans, the plan sponsor is liable for paying the reinsurance fees, although a third-party administrator (TPA) or administrative-services-only (ASO) contractor may be used to make the fee payment at the plan’s direction. For a plan maintained by a single employer, the employer would be the plan sponsor. A self-insured, self-administered group health plan without a TPA or ASO contractor would pay its reinsurance fees directly to HHS.

In addition, the Department of Labor (DOL) has advised that paying reinsurance fees constitutes a permissible expense of the plan under ERISA because the payment is required by the plan under ACA.

What Types of Coverage Are Excluded?

Contributions to the reinsurance program are only required for plans that provide major medical coverage. Major medical coverage is coverage for a broad range of services and treatments, including diagnostic and preventive services, as well as medical and surgical conditions in various settings, such as inpatient, outpatient and emergency room settings. According to the 2013 final rule, health flexible spending account (FSA) coverage is not major medical coverage due to ACA’s $2,500 annual limit on salary deferrals to a health FSA.

Coverage that consists solely of excepted benefits under HIPAA is not subject to the reinsurance program. This includes, for example, stand-alone dental and vision plans, accident-only coverage, disability income coverage, liability insurance, workers’ compensation coverage, credit-only insurance or coverage for on-site medical clinics. Thus, issuers and plan sponsors will not be required to pay fees for these types of plans.

In addition, the following plans and coverage are excluded from reinsurance fees under the 2013 final rule:

- Health reimbursement arrangements (HRAs) that are integrated with major medical coverage (although reinsurance fees will be required for the group health plan providing major medical coverage);
- Health savings accounts (HSAs) (although reinsurance fees will be required for an employer-sponsored high-deductible health plan);
- Health FSAs;
- Employee assistance plans, wellness programs and disease management plans that provide ancillary benefits and not major medical coverage;
- Expatriate health coverage (as defined by HHS in future guidance);
- A self-insured group health plan or health insurance coverage that consists solely of benefits for prescription drugs; and
- Stop-loss and indemnity reinsurance policies.

Also, under the 2013 final rule, fees are only required for individuals with Medicare coverage when the employer-
provided group health coverage is the primary payer and Medicare is the secondary payer. If the group health plan is the secondary payer, individuals with Medicare coverage will not be counted for the reinsurance fees. For example, a 68-year-old retiree enrolled in a group health plan who, under the Medicare Secondary Payer rules, is a beneficiary for whom Medicare is the primary payer will not be counted for purposes of reinsurance contributions.

**How Much Are the Fees?**

The reinsurance program’s fees will be based on a national contribution rate, which HHS will announce annually. For 2014, HHS announced a national contribution rate of $5.25 per month ($63 per year).

The amount of reinsurance fees for 2015 and 2016 has not yet been determined. However, based on the reinsurance program’s revenue requirements, it is predicted that the national contribution rate for each of these years will be less than the rate for 2014.

The 2013 final rule provides that an issuer’s or plan sponsor’s reinsurance fee is calculated by multiplying the number of covered lives (employees and their dependents) during the benefit year for all of the entity’s plans and coverage that must pay contributions, by the national contribution rate for the benefit year. Thus, the annual contribution for a group health plan with 150 covered lives would be $9,450 per year (150 x $63 = $9,450).

Individuals who are receiving continuation coverage (such as COBRA coverage) are included in the number of covered lives under the plan. The 2013 final rule includes a variety of methods for issuers and plan sponsors to determine the average number of covered lives under a health plan. These methods include a snapshot method, an actual count method and a method based on using data from insurance forms or the Form 5500.

Also, states operating reinsurance programs may elect to collect additional contributions on top of the federal contribution rate to cover administrative expenses or additional reinsurance payments. The 2013 final rule notes that neither ACA nor the regulations give a state the authority to collect additional contributions from self-insured plans covered by ERISA.

**How Will the Fees Be Determined and Collected?**

Under the 2013 final rule, HHS will collect the reinsurance fees from issuers and plan sponsors in all states, including states that elect to operate their own reinsurance programs.

These collections by HHS will be made based on a national, uniform calendar. If a state imposes an additional contribution on top of the federal contribution rate, issuers would be required to make those payments in a manner specified by the state.

Continued on the following page
Reinsurance Fees Will Cost Group Health Plans (cont. from page 13)

The 2013 final rule requires issuers and plan sponsors to submit an annual enrollment count to HHS no later than Nov. 15 of 2014, 2015 and 2016 based on enrollment data from the first nine months of the year. Within 30 days of this submission or by Dec. 15, whichever is later, HHS will notify each issuer or plan sponsor of the amount of its required reinsurance contribution. The issuer or plan sponsor would be required to remit this amount to HHS within 30 days after the date of HHS’ notification.

Are the Fees Deductible?

The Internal Revenue Service (IRS) issued a set of FAQs to address the tax treatment of ACA’s reinsurance fees. Taxpayers generally may deduct ordinary and necessary business expenses, including most fees and taxes paid to the government. However, under the rules of the Internal Revenue Code (IRC Sec 1341), deductions for ordinary and necessary business expenses may be disallowed, limited or deferred in some circumstances.

According to the FAQs, a sponsor of a self-insured group health plan that pays reinsurance fees may treat the fees as ordinary and necessary business expenses, subject to any applicable disallowances or limitations under the Code. This tax treatment applies whether the contributions are made directly by the plan sponsor or through a TPA or ASO contractor.

For more information on HealthCare Reform and how it will impact your business.

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Ohio General Assembly

Democrats Introduce Legislation Banning Injection Wells

By: Brian Hickman

On May 1, two Democratic members of the Ohio House of Representatives, along with representatives from environmental groups, held a press conference to announce the introduction of legislation that would ban injection wells in the State of Ohio.

Entitled House Bill 148, the legislation would halt underground injection of brine within Ohio. The bill would also ban the conversion of a well into an underground injection control (UIC) well. Finally, the bill strips current provisions within Ohio law to fund the state’s UIC program.

At the press conference, the bills joint sponsors offered their reasoning for introducing such a bill. State Representative Robert Hagan (D-Youngstown) introduced this legislation to prevent Ohio from becoming a “dumping ground” for out-of-state brine.

“As the earthquakes in Youngstown clearly demonstrate, there are serious hazards involved in the use of injection wells,” stated Hagan. “We should refrain from further endangering our communities until we have a fuller understanding of the consequences of the practice.”

The bill’s other sponsor, State Representative Denise Driehaus (D-Cincinnati), noted that injection wells are impacting Ohio’s geology.

“These wells are changing the earth’s geology by adding man-made cracks that allow water and waste to flow freely,” said Driehaus. “We cannot sit idly by as our state is used as a dumping ground for toxic waste and Ohioans’ health and safety are at increased risk.”

Food and Water Watch, a national environmental group dedicated to the preservation of food and water, hailed the proposal while decrying the makeup of “hydraulic fracturing waste”.

“We know it’s toxic. We know it’s radioactive”, stated Alison Auciello of Food and Water Watch. “It’s time the oil and gas industry started cleaning up after itself at its own expense, not at the expense of our precious resources. And if doing so proves impossible, they should cease to create the waste in the first place.”

At this time, the bill has not been assigned to a committee. The bill is not expected to be enacted into law.

In Memoriam

Harry C. Berry

Harry C. Berry, 83, of New Concord passed away Monday afternoon, June 17, 2013, at Genesis Hospice, Zanesville, surrounded by his family.

He was born November 9, 1929, in Glasgow, Ky. a son of the late William J. and Mary Elizabeth Lewis Berry. He was in the oil and gas industry many years and was owner and operator of Berry Well Service for thirty years, retiring April 1, 2000.

He was a member of the Trinity Baptist Church, Cambridge and member of the Trinity Treasures. He was an Air Force veteran of the Korean War and served in the 3rd Motor Transport Division. He enjoyed fishing, boating, and camping with family and friends.

He is survived by his wife, Laura J. Shugart Berry, whom he married December 31, 1955; daughters, Mary (Jerry) Morris, of Norwich and Laura Anne Berry of Columbus; sister, Tommie (Billy) Gray, Glasgow, KY; sister-in-law, Billie (Jerry) Gray, Horse Cave, KY; grandchildren, Jared Morris, Brodie Morris, Jenna Morris, and Ashley Heinz; great-grandchildren, Cali Morris and Kyler Morris; and several nieces and nephews. In addition to his parents he was preceded in death by a sister, Henrietta Hill and a brother, William Berry Jr.

Memorial contributions may be made to Trinity Baptist Church, 1360 Highland Avenue, Cambridge, Ohio 43725.
OOGA invites you to enjoy a summertime favorite, the Summer Meeting, as OOGA celebrates over 65 years of service to the oil and gas industry. Join hundreds of your fellow industry professionals for sports competition, great food and networking at this two day event.

**Golf**
- Two days of golf with 3 flights to choose from
- Monday - Zanesville Country Club
- Tuesday - Zanesville Country Club or Longaberger Golf Club
- Tournament and scramble play
- Skill prizes
- Skins and mulligans

**Schedule of Events**

**Monday, August 5th**
- Breakfast and business session
- Golf
- Oilfield Patriot Award Ceremony

**Tuesday, August 6th**
- Golf, clay shooting and tennis
- Velvet ice cream social
- Beer garden
- Membership buffet lunch
- Putting contest
- Live entertainment
- Sports competition awards dinner

**Clay Shoot**
- Hosted at Briar Rabbit Shooting Facility
- Tournament competition
- 100 bird course
- Expert and novice awards
- Sport related door prizes
- Catered barbecue lunch

**Tennis Tournament**
- Doubles tournament competition
- Courts on site at Zanesville Country Club
- Winner and runner up trophies awarded

Go to www.ooga.org for more information and registration.
Oilfield Patriot Award Ceremony

August 5, 2013

6:00 p.m. Reception  |  6:30 p.m. Dinner and Award Presentation

Sponsored by Producers Service Corporation

Annually OOGA recognizes one person who keeps the Ohio oilpatch thriving because of their great efforts to protect, promote and advance the common interests of those engaged in our great industry. Join us as we celebrate the life and accomplishments of the recipient, as OOGA surprises them with the most prestigious Oilfield Patriot Award!

Separate registration required, not included in Summer Meeting registration.

2013 Summer Meeting Sponsorship Opportunities

Sponsors of OOGA events are critical participants of a successful event. Sponsorship is a great way to be recognized. Last year over 600 participated in the Summer Meeting. Sponsors for this event will receive special recognition in the event program, OOGA’s monthly Bulletin, the website and signage posted at the meeting venues.

For details regarding 2013 Summer Meeting sponsorship opportunities, please visit www.ooga.org.

Recommended Zanesville Hotels

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<th>Fairfield Inn</th>
<th>Holiday Inn Express</th>
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| 1009 Spring Street  
Zanesville, OH  
740-453-6511 | 725 Zane Street  
Zanesville, OH  
740-453-8770 | 1101 Spring Street  
Zanesville, OH  
(877) 863-4780 | 500 Monroe Street  
Zanesville, OH  
(740) 454-4144 |

Go to www.ooga.org for more information and registration.

PO Box 535, Granville, OH 43023  |  Phone: 740-587-0444  |  Fax: 740-587-0446
Public Presentations/ Events Calendar

March
Ohio Oil and Gas Association Winter Meeting, March 6 - 8, 2013
Youngstown Chamber Oil and Gas Forum, March 11, 2013
Cuyahoga Public Library, March 13, 2013
Carroll County EMA, March 13, 2013
Warren JFK High School, March 13, 2013
Cincinnati Chamber Oil and Gas Forum, March 18, 2013
Cincinnati State Technical Community College Oil and Gas Forum, March 19, 2013
Ohio Law Seminar, March 19, 2013
Columbus Region Logistics Council Oil and Gas Forum, March 19, 2013
Richland County Township Association Oil and Gas Forum, March 26, 2013
Guerneyse - Noble Safety Council Safety Training & Expo, March 27, 2013
Kent State University at Stark Oil and Gas Seminar, March 28, 2013

April
Newark Lions Club Oil and Gas Forum, April 3, 2013
Southeast Ohio Fire Chiefs’ Oil and Gas Forum, April 4, 2013
Meigs County Tea Party/ FrackNation Event, April 7, 2013
Ohio Safety Congress & Expo, April 9 - 11, 2013
OOGEEP Oilfield Emergency Response Training Workshop, April 13 - 14, 2013
Construction Financial Management Association, April 16, 2013
OOGA Legislative Reception, April 17, 2013
Ashtabula County Trustees Association Meeting, April 18, 2013
OOGEEP Spring Industry Training, April 18 - 19, 2013
Akron Tea Party/ FrackNation Event, April 20, 2013
Earth Day/ Cleveland Zoo, April 22, 2013
AXA Advisors Oil and Gas Forum, April 23, 2013
Emergency Management Association of Ohio Spring Conference, April 23 - 24, 2013
Southeastern Ohio Oil and Gas Association Spring Membership Meeting, April 24, 2013
Inland Marine Underwriters Association (IMUA) Seminar, April 25, 2013
Wayne County Tea Party/ FrackNation Event, April 30, 2013

May
Merrill Lynch Oil and Gas Forum, May 1, 2013
OOGEEP Oilfield Emergency Response Training Workshop, May 4 - 5, 2013
Portage County Ohio Shale Development Oil and Gas Forum, May 8, 2013
State Science Day, May 11, 2013
Chemical and Allied Industries of Northwest Ohio Association (CAI-NWO), May 14, 2013
Buckeye Trail Middle School, May 15, 2013
Chemical and Specialties Management Council Oil and Gas Forum, May 17, 2013
Utica & Marcellus NGL & Gas Markets 2013, May 29 - 30, 2013

June
Ohio University Oil and Gas Forum, June 4, 2013
Stark County Minority Business Association Oil and Gas Forum, June 6, 2013
Toledo Refining Company Community Advisory Panel, June 12, 2013
Ohio Department of Education “HOT” (Hands on Training) Teacher Conference, June 12 - 13, 2013
OOGEEP Teacher Workshop, June 19 - 20, 2013, Marietta
Stark County Teacher Workshop, June 21, 2013
League of Women Voters Oil and Gas Forum, June 24, 2013
Richland County Town Hall Meeting, June 27, 2013

July
Ohio Fire Chiefs’ Association 2013 Annual Conference, July 19 - 24, 2013
OOGEEP Teacher Workshop, July 31 - August 1, 2013

August
Canfield Educators Development Program (EDP), August 8, 2013
Soil and Water Conservation District, August 8, 2013
Educators Development Program Oil and Gas Forum, August 8, 2013
Green Library Oil and Gas Forum, August 12, 2013
8th Street Design District Association Oil and Gas Forum, August 15, 2013
Springfield Township Trustees Oil and Gas Forum, August 22, 2013
SAFETY DECAL ORDER FORM
SIGNs AVAILABLE THROUGH OOGEEP

OOGEEP VINYL DANGER SIGN - 14” x 10”
$1.50 each

OOGEEP HARD PLASTIC DANGER SIGN - 8” x 12”
Polyethylene with 4 holes and fence ties
$6.50 each

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Organization: ______________________________________

Address: ___________________________________________________________________

City: __________________________ State: ____________ Zip Code: __________________

Phone: __________________________ Email: __________________

[ ] Visa    [ ] Master Card    [ ] Check Enclosed (Payable to: Ohio Oil & Gas Energy Education Program)

Card Number: ___________________________________ Expiration: __________________

Name on Card: ____________________________________

Signature: _______________________________________

Remit To: OOGEEP, P.O. Box 187, Granville, Ohio 43023

www.facebook/OOGEEP | www.twitter.com/OOGEEP | www.youtube.com/OOGEEP1
More than 1,000 Ohio Firefighters Trained Since Inception of OOGEEP’s Emergency Response Training Program

OOGEEP took the lead in the U.S. by creating and implementing the nation’s first Oilfield Emergency Response Training Program. Since 2000, more than 1,000 Ohio firefighters from around the state have participated in this training program, along with firefighters from seven other states.

“Ohio citizens should be honored that many other energy producing regions have looked to Ohio as a model to set up similar safety programs in their respective states,” said Rhonda Reda, executive director of OOGEEP.

The training course provides background information and practical guidelines to assist responders in communicating and evaluating a potential emergency site, and the ability to respond to both drilling and production emergencies. The hands-on training portion includes “live burns” utilizing both crude oil and natural gas props. The training program is funded 100% by Ohio’s natural gas and crude oil operators.

“Ohio has always been a leader in developing safety programs. While there have been very few natural gas and crude oil emergencies in Ohio, often times fire departments are also called to respond to non-emergency incidents simply because there is a lack of knowledge or unfamiliarity of equipment, standard practices and advanced technologies used by Ohio’s industry,” notes Charlie Dixon, lead fire instructor, and OOGEEP’s safety and workforce administrator. “The fact is not all incidents reported are emergencies, and we are hopeful that this program will also mitigate those types of reported incidents that could tie up community resources that may be needed elsewhere.”

Brent Gates, a New Concord, Ohio, Fire Chief, an Ohio Certified Fire Instructor and one of the instructors for the training adds, “This is by far one of the best training programs I have been involved in. The information and hands-on training we provide makes a difference to so many communities who are impacted by the development of oil and gas.”

“Ohio’s oil and gas industry has always committed to safety and we believe it is our responsibility to help educate Ohio’s firefighters,” said Eric Smith, OOGEEP’s Board Chairman of OOGEEP and an Ohio oil and gas operator. “In Ohio, we have drilled over 275,000 wells, and advanced technology will continue to make these operations safer and environmentally sound, while helping Ohio produce more of our own energy needs.”

“It’s really a service we are providing to the emergency responders, but it also significantly benefits local communities,” explains Ron Grosjean, OOGEEP Board Member and Chairman of the Firefighter Training Committee. “We want the public to be confident that both the industry and emergency responders are well trained.”
The workshops are endorsed by the Ohio Fire Chief’s Association, the Ohio Society of Fire Service Instructors and the Ohio Fire and Emergency Services Foundation. Upon completion of the training, each firefighter can also receive up to 12 CEU contact credit hours and an optional college graduate credit through Hocking College.

OOGEEP would like to thank Ergon, Inc., and S & H Oilfield Services LLC, for their donation of crude oil, water services and personnel over the years during these training sessions.

OOGEEP will be hosting several additional training sessions in the fall, visit www.oogeep.org to learn more.

“Due to the significant increase in the oil and gas industry in the area, this class hit home on some of the principles we must know.” Firefighter/ Paramedic Kurt S. Bolock - Cumberland Trail Fire Department, St. Clairsville, OH

“OOGEEP puts on a quality training program to advance safety and the capabilities for firefighters in our local area with a great blend of industry knowledge and tactical firefighting to improve safety for firefighters and our local community.” Firefighter Brent Miller - Worthington Township Fire Department, Butler, OH

“The training provided hands-on experience and knowledge with regards to the wells and storage tanks in the community.” Lieutenant Ryan McDonnell - Erhart/ York Township Fire Department, Medina, OH

“It was a great class! I learned a lot about responding to Oilfield emergencies.” Firefighter Zach Gorby - East Palestine Fire Department, East Palestine, OH
### Discovery Members

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- Dominion East Ohio
- Eclipse Resources
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- Ergon Oil Purchasing, Inc.
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- The Oxford Oil Company
- Shell Oil Company
- Vorys Sater Seymour & Pease LLP
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### Wildcat Members

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- AultCare
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- Black McCuskey Souers & Arbaugh, LPA
- Black Ridge Resource Partners
- Blue Dot Energy Services, LLC
- Buchanan Ingersoll & Rooney PC
- Buckeye Oil Producing Co.
- Buckingham Doolittle & Burroughs, LLP
- Burgess & Niple
- Burleson LLP
- Calfrac Well Services
- Cameron Drilling Co., Inc.
- Canter Surveying GPS Services, Inc.
- Canton Erectors Inc.
- Carrizo Oil & Gas, Inc.
- Century National Bank
- Chatham Associates
- Columbia Gas of Ohio, Inc.
- CompManagement, Inc.
- Conestoga-Rovers & Associates
- Consol Energy
- Cox-Colvin & Associates, Inc.
- Critchfield, Critchfield & Johnston, Ltd.
- CTL Engineering, Inc.
- D.A. Nolt, Inc. of PA
- Dawood Engineering, Inc.
- Dewberry
- Diversified Resources
- Dominion East Ohio
- Dorfman Production Co.
- DTE Pipeline Company
- East Central Ohio Building & Construction Trades Council
- EDCO Producing, Inc.
- Edgemarc Energy Holdings LLC
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- EnerVest Operating, LLC
- Enterprise Fleet Management
- E-Pak Manufacturing
- ERM
- Ernst Conservation Seeds
- Eurofins Lancaster Laboratories, Inc.
- Evans, Mechwart, Hambleton & Titon, Inc.
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- Hull & Associates, Inc.
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RiskControl 360
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Tetra Tech
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Tri-State Environmental Services
Triad Engineering
Universal Well Services, Inc.
URS Corporation
Vavo, LLC
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Welkin, O’Shaughnessy + Scheaf LLC
Wheeling & Lake Erie Railroad Co.
William C. Abel & Associates
Winters & Lewis Excavating, Inc.
Young’s Environmental Cleanup, Inc.
Zeeco, Inc.
With more than 20 years of experience, CEC provides a diverse scope of civil engineering and site development, ecological, geotechnical, and environmental consulting services to the natural gas industry.

www.cecinc.com

Columbus Office:
8740 Orion Place, Suite 100
Columbus, Ohio 43240
local: 614-540-6633
toll-free: 888-598-6808

Contact:
Ababu Gelaye, M.S., CPESC, P.G.
agelaye@cecinc.com
# Utica Shale

## Ohio Map of Utica Shale Activity

**Provided By: MacKenzie Land & Exploration Ltd.**

### UTICA HORIZONTAL WELL STATUS

**THROUGH 6/1/2013**

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**KEY DESCRIPTION**

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- **PMT** PERMITTED
- **DRLD** DRILLED
- **BLG** PERMITTING
- **TOT** TOTALS

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- **10** 10 Miles

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**Contact:**

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Phone: (614) 785-1682

**Website:** [www.ooga.org](http://www.ooga.org)
New OOGA Members (as of 05/13/13)

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**Ryan Kovacevich**  
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ryank@gatherco.com

**Brent Kaiser**  
Fonder / R & D Dir.  
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614-875-3732  
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**Contractor (cont.)**

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<th>Phone</th>
<th>Email</th>
</tr>
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</tr>
</tbody>
</table>

**Producer**

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<thead>
<tr>
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<th>Company</th>
<th>Address</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

**Contractor (cont.)**

<table>
<thead>
<tr>
<th>Name</th>
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</tr>
</thead>
<tbody>
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Charlie Adams
General Manager
ARRAY Products Group
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ARRAY Products Group is a family of companies serving the upstream and midstream sectors, including ARRAY (gate valves, actuators, wellhead completion equipment), CACTUS Flow Products (chokes and parts, plug valves, flowback equipment), SIGMA Valves (instruments and controls), TULSA Valve (check, ball, pig valves) and ARRAY+Services (aftermarket).

Ben Huff
Account Manager
BP Canada Energy Marketing Group
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Shelia Nolan Gartland
Attorney
Vorys, Sater, Seymour and Pease LLP
www.vorys.com

A partner at Vorys, Sater, Seymour and Pease LLP and a member of the finance, energy and real estate group. She regularly advises clients in connection with oil and gas transactions including acquisitions, dispositions, joint ventures, title matters and leasing. Ms. Gartland also represents clients generally in the acquisition, sale, development (including annexation and zoning matters) and leasing of real property.

Leon Pepple
Outside Sales
ARRAY Products Group
www.array.com

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Gary Taylor
Vice President, Sales and Marketing
ARRAY Products Group
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Ohio Oil & Gas Association Events

For the latest information on these and other events, including how to register, go to www.ooga.org

**August**

**2013 OOOGA Summer Meeting**
August 5-6, 2013
Zanesville Country Club, Zanesville, OH

**September**

**2013 OOOGA Region I & II Golf Outing**
September 26, 2013
The Pines, Orrville, OH

**December**

**2013 Oilfield Expo**
December 3-5, 2013
International Exhibition (IX) Center, Cleveland, OH

Industry Events

Contact Brian Hickman at bhickman@ooga.org or Pete MacKenzie at pete@ooga.org to submit Industry Events to be included as a calendar item.

**August**

**Society of Petroleum Engineers (SPE) Eastern Regional Meeting: Bridging Experience and Technology**
August 20-22, 2013
David L. Lawrence Convention Center, Pittsburgh, PA

**September**

**Think About Energy Summit**
September 16-17, 2013
Greater Columbus Convention Center, Columbus, OH
### Ohio Posted Crude Oil Prices

#### Ergon – As of 05/08/13

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Ohio Posted Crude Oil Prices (cont.)

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Note: Oil prices only. Some postings do have transportation adjustments.

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**Crude Oil Prices**

**NYMEX v Ohio Wellhead Posted Prices**
June 2012 – June 2013

![Graph showing NYMEX v Ohio Wellhead Posted Prices]

**Settle Price, Crude Oil**

**Light Sweet**

*New York Mercantile Exchange (NYMEX)*
Friday, May 3, 2013

$ per Bbl

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**Natural Gas Index Pricing**

**NYMEX Close & Appalachian Index**
June 2012 – June 2013

![Graph showing NYMEX Close & Appalachian Index]

**Settle Price, Natural Gas**

*New York Mercantile Exchange (NYMEX)*
Friday, May 3, 2013

$ per MMBtu’s

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<tr>
<td>Jun. 2013</td>
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<td>Aug. 2013</td>
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<td>Oct. 2013</td>
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<td>Nov. 2013</td>
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<td>Dec. 2013</td>
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<td>Jan. 2014</td>
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<td>Mar. 2014</td>
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<td>Apr. 2014</td>
<td>4.107</td>
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<td>May 2014</td>
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**2013 Gas Index Prices**

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<tr>
<td>June</td>
<td>4.190</td>
<td>4.100</td>
<td>4.148</td>
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