



KPMG LLP
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New York, NY 10154-0102

Report of Independent Accountant

CONSOL Energy, Inc. and Management:

We have reviewed the following selected health and safety data (the “selected indicators”) of CONSOL Energy, Inc. (CONSOL) for the year ended December 31, 2012:

Indicator Type	Indicator	2012	Reporting Criteria
Health & Safety	Total recordable injury frequency rate – (employee RIFR) Total recordable injury frequency rate – (contractor LIR)	Employee RIFR – 1.30 Contractor LIR – 1.19	Number of Mine Safety and Health Administration (MSHA) Recordable Incidences X 200,000/actual exposure hours for employees and contractors
Health & Safety	Lost Work day incident rate (employee)	0.95	Number of lost work day cases X 200,000/actual exposure hours for employees in 2012
Health & Safety	Work related fatalities (employee) Work related fatalities (contractor)	Employees – 3 Contractors - 0	Number of employee and contractor fatalities that occurred during work hours between January 1, 2012 and December 31, 2012
Health & Safety	Total OSHA Violations	0	Number of citations issued to CONSOL from the U.S. Occupational Safety and Health Administration (OSHA) under the U.S Department of Labor between January 1, 2012 and December 31, 2012
Health & Safety	Total MSHA Violations S&S (Significant and Substantial) Orders	Violations – 4,363 S&S – 1,371 Orders - 35	Violations, Significant and Substantial and Orders received from MSHA under the U.S Department of Labor between January 1, 2012 and December 31, 2012

CONSOL’s management is responsible for the preparation and presentation of the health and safety indicators in accordance with the reporting criteria which it has identified as an objective basis against which to assess and report on the selected indicators. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the selected indicators.



Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion.

A review of the health and safety indicators consists of making inquiries, primarily of CONSOL's management, and applying analytical and other evidence gathering procedures as appropriate. These procedures include inquiries of persons responsible for the selected indicators, analytical procedures and review of documents.

Health and safety indicators are subject to inherent limitations, given the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Based on our review, nothing has come to our attention that causes us to believe that the health and safety indicators are not fairly stated, in all material respects, in accordance with reporting criteria as noted above.

KPMG LLP

April 1, 2013
New York, New York