

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

**FINAL ORDER ESTABLISHING NOTIFICATION PROCEDURES AND
APPROVING RESTRICTIONS ON CERTAIN TRANSFERS OF
INTERESTS IN THE DEBTORS' ESTATES**

Upon consideration of the motion (the "Motion")² of the Debtors requesting entry of interim and final orders pursuant to sections 105(a), 362, 363 and 1107(a) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004(h) for entry of an order (a) establishing and implementing notification procedures and restrictions regarding certain transfers of beneficial interests in the Stock of Walter Energy; (b) approving procedures for notifying holders of such Stock of the procedures and restrictions regarding the transfers thereof; (the "Trading Procedures"); and (c) granting related relief; and it appearing that this Court has jurisdiction to consider the Motion pursuant to

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Walter Energy, Inc. (9953); Atlantic Development and Capital, LLC (8121); Atlantic Leaseco LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); J.W. Walter, Inc. (0648); Jefferson Warrior Railroad Company, Inc. (3200); Jim Walter Homes, LLC (4589); Jim Walter Resources, Inc. (1186); Maple Coal Co. LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); Walter Black Warrior Basin LLC (5973); Walter Coke, Inc. (9791); Walter Energy Holdings, LLC (1596); Walter Exploration & Production LLC (5786); Walter Home Improvement, Inc. (1633); Walter Land Company (7709); Walter Minerals, Inc. (9714); and Walter Natural Gas, LLC (1198). The location of the Debtors' corporate headquarters is 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama 35244-2359.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

28 U.S.C. §§ 157 and 1334; and it appearing that venue of these cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that adequate and proper notice of the Motion has been given and that no other or further notice need be given; and a hearing having been held to consider the relief requested in the Motion; and upon the record of the hearing and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates, their creditors and all other parties in interest; and the legal and factual bases set forth in the Motion having established just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor; it is hereby ORDERED that:

1. The Motion is GRANTED on a FINAL BASIS.

2. Pursuant to sections 105(a), 362, 363 and 1107(a) of the Bankruptcy Code, the relief requested in the Motion is hereby granted on a final basis *nunc pro tunc* to the Petition Date as set forth herein.

3. The following Trading Procedures are hereby approved:

- (a) Notice of Substantial Stock Ownership. Any person or Entity that is a Beneficial Owner, at any time on or after the Motion Date, of Stock in an amount sufficient to qualify such person or Entity as a Substantial Equityholder shall file with the Court, and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee of Unsecured Creditors (the "Official Committee") a Notice of Substantial Stock Ownership (a "Substantial Ownership Notice") substantially in the form annexed to this Order as Exhibit A, which describes specifically and in detail the Stock ownership of such person or Entity, on or before the date that is the later of: (a) fifteen (15) business days after the entry of this Order and (b) fifteen (15) business days after that person or Entity qualifies as a Substantial Equityholder. At the holder's election, the Substantial Ownership Notice to be filed with

the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's taxpayer identification number and the number of shares of Stock that such holder Beneficially Owns.

- (b) Acquisition of Stock. At least fifteen (15) business days prior to the proposed date of any transfer of Stock that would result in an increase in the amount of Stock Beneficially Owned by any person or Entity that currently is or subsequently becomes a Substantial Equityholder or that would result in a person or Entity becoming a Substantial Equityholder (a "Proposed Equity Acquisition Transaction"), such person, Entity or Substantial Equityholder (a "Proposed Equity Transferee") shall file with the Court and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee a Notice of Intent to Purchase, Acquire or Otherwise Accumulate Beneficial Ownership of Stock (an "Equity Acquisition Notice"), substantially in the form annexed to this Order as Exhibit B, which describes specifically and in detail the proposed transaction in which Stock is to be acquired. At the holder's election, the Equity Acquisition Notice that is filed with the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's taxpayer identification number and the number of shares of Stock that such holder Beneficially Owns and proposes to purchase or otherwise acquire.
- (c) Disposition of Stock. At least fifteen (15) business days prior to the proposed date of any transfer or other disposition of Stock that would result in a decrease in the amount of Stock Beneficially Owned by a Substantial Equityholder or that would result in a person or Entity ceasing to be a Substantial Equityholder (a "Proposed Equity Disposition Transaction," and together with a Proposed Equity Acquisition Transaction, a "Proposed Equity Transaction"), such person, Entity, or Substantial Equityholder (a "Proposed Equity Transferor") shall file with the Court and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee a Notice of Intent to Sell, Exchange or Otherwise Transfer Beneficial Ownership of Stock (an "Equity Disposition Notice," and together with an Equity Acquisition Notice, an "Equity Trading Notice"), substantially in the form annexed to this Order as Exhibit C, which describes specifically and in detail the proposed transaction in which Stock would be transferred. At the holder's election, the Equity Disposition Notice that is filed with the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's

taxpayer identification number and the number of shares of Stock that such holder Beneficially Owns and proposes to sell or otherwise transfer.

- (d) Objection Procedures. The Debtors, in consultation with counsel to the Steering Committee and counsel to the Official Committee, shall have fifteen (15) calendar days after the filing with the Court of an Equity Trading Notice (the “Trading Objection Deadline”) to file with the Court and serve on such Proposed Equity Transferee or Proposed Equity Transferor, as the case may be, an objection to any proposed transfer of Stock described in the Equity Trading Notice on the grounds that such transfer might adversely affect the Debtors’ ability to utilize their Tax Attributes (a “Trading Objection”).
- (i) If the Debtors file a Trading Objection by the Trading Objection Deadline, then the Proposed Equity Transaction shall not be effective unless approved by a final and non-appealable order of this Court or otherwise agreed to by the Debtors.
- (ii) If the Debtors, in consultation with the counsel to the Steering Committee and counsel to the Official Committee, elect not to file a Trading Objection by the Trading Objection Deadline, or if the Debtors, in consultation with counsel to the Steering Committee and counsel to the Official Committee, provide written authorization to a Proposed Equity Transferee or Proposed Equity Transferor, as the case may be, approving the Proposed Equity Transaction prior to the Trading Objection Deadline, then such Proposed Equity Transaction may proceed solely as specifically described in the Equity Trading Notice. Any further Proposed Equity Transaction must be the subject of additional notices as set forth herein, with an additional fifteen (15) day waiting period.
- (e) Noncompliance with the Trading Procedures. Effective as of the Motion Date and until further order of the Court to the contrary, any trade, acquisition, purchase, sale or other transfer or disposition of any Stock in violation of the Trading Procedures set forth herein shall be null and void *ab initio* as an act in violation of the automatic stay under section 362 of the Bankruptcy Code and the stays approved pursuant to the Court’s orders approving these Trading Procedures, and shall confer no rights on the transferee. Any person or Entity acquiring or disposing of any Stock in violation of the Trading Procedures may be subject to such sanctions as the Court may consider appropriate under sections 105

and 362 of the Bankruptcy Code and the Court's general equitable powers.

- (f) Confidentiality. Except to the extent information contained in any submission to the Court pursuant to the Trading Procedures set forth herein is public or in connection with an audit or other investigation by the IRS or other taxing authority, the Debtors, counsel to the Steering Committee, and counsel to the Official Committee shall keep all additional information provided in connection with these Trading Procedures strictly confidential; provided, however, that the Debtors may disclose the information to their counsel and the Debtors, counsel to the Steering Committee, and counsel to the Official Committee may disclose the information to the Debtors', Steering Committee's, and Official Committee's professional advisors and those of any other person(s) that are subject to a nondisclosure agreement with the Debtors (as applicable), each of whom shall keep all such notices strictly confidential. To the extent non-public information is requested in these Trading Procedures or requests for information related thereto, all non-public information may be redacted from any filing made with the Court.
- (g) Cooperation. Any person or Entity making a filing pursuant to these Trading Procedures shall, upon reasonable request by the Debtors, (i) provide the Debtors, counsel to the Steering Committee, and counsel to the Official Committee any additional information in connection with the evaluation of the action contemplated in such notice, and (ii) use reasonable efforts to elicit cooperation from its shareholders, partners, officers, directors, members or other beneficial owners in connection therewith.
- (h) Interpretation. These Trading Procedures are intended to preserve, to the maximum extent possible, the Debtors' ability to obtain the maximum benefit from their Tax Attributes and, accordingly, any interpretative question that may arise under these Trading Procedures shall be resolved in the manner that will reduce the risks that a transfer of Stock might jeopardize the Debtors' use of their Tax Attributes.
- (i) Debtors' Right to Waive. The Debtors, in consultation with the counsel to the Steering Committee and counsel to the Official Committee, may waive, in writing, any or all of the Trading Procedures contained in the Motion.
- (j) Service on the Debtors. For purposes of the Trading Procedures, service on the Debtors shall mean delivery to: (a) Walter Energy, Inc., 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama

35244, Attention: Michael Hurley, Vice President, Tax; (b) counsel to the Debtors, Paul, Weiss, Rifkind, Wharton & Garrison, LLP, 1285 Avenue of the Americas, New York, New York, 10019, Attention: Michael Rudnick, Ann Young and Claudia Tobler; and (c) co-counsel to the Debtors, Bradley Arant Boult Cummings LLP, One Federal Place, 1819 Fifth Avenue North, Birmingham, Alabama 35203, Attention: James Bailey.

- (k) Service on Counsel to the Steering Committee. For purposes of the Trading Procedures, service on counsel to the Steering Committee shall mean delivery to: (a) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attention: Ira Dizengoff and Kristine Manoukian, (b) Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, NW, Washington, DC 20036, Attention: James Savin, and (c) Burr & Forman LLP, 420 North 20th Street, Suite 3400, Birmingham, Alabama 35203, Attention: Michael L. Hall.
- (l) Service on Counsel to the Official Committee. For purposes of the Trading Procedures, service on counsel to the Official Committee shall mean delivery to: (a) Morrison & Foerster LLP, 250 West 55th Street, New York, New York 10019, Attention: Brett H. Miller (email: brettmiller@mof.com), Lorenzo Marinuzzi (email: lmarinuzzi@mof.com), and Jennifer L. Marines (email: jmarines@mof.com), and (b) Christian & Small LLP, 505 North 20th Street, Suite 1800, Birmingham, Alabama 35203-2696, Attention: Bill D. Bensinger (email: bdbensinger@csattorneys.com) and Daniel D. Sparks (email: ddsparks@csattorneys.com).
- (m) Definitions. For purposes of these Trading Procedures, the following terms have the following meanings:
 - (i) Stock. “Stock” means the common shares of Walter Energy and any beneficial interest therein, including any Options to acquire such common shares.
 - (ii) Option. An “Option” to acquire stock includes any contingent purchase, warrant, convertible debt, put, stock subject to risk of forfeiture, contract to acquire stock, or similar interest regardless of whether it is contingent or otherwise not currently exercisable.
 - (iii) Entity. “Entity” has the meaning given to such term by the U.S. Department of Treasury regulations promulgated under section 382 of the IRC (“Treasury Regulations”).

- (iv) Beneficial Ownership. “Beneficial Ownership” (or any variation thereof of Stock and Options to acquire Stock) shall be determined in accordance with applicable rules under section 382 of the IRC, the related Treasury Regulations and rulings issued by the Internal Revenue Service, and, thus, to the extent provided in those rules, from time to time shall include, without limitation, (A) direct and indirect ownership (e.g., a holding company would be considered to beneficially own all stock owned or acquired by its subsidiaries), (B) ownership by a holder’s family members and any group of persons acting pursuant to a formal or informal understanding to make a coordinated acquisition of stock, and (C) in certain cases, the ownership of an Option to acquire Stock. The term Beneficial Ownership of Stock shall include any variation of beneficial ownership of Stock and an Option to acquire Stock.
- (v) Substantial Equityholder. A “Substantial Equityholder” is any person or Entity that Beneficially Owns at least 4.5%, or 3,632,136, shares of all issued and outstanding shares of Stock.
- (vi) Motion Date. The “Motion Date” means July 15, 2015, the date on which the Motion was filed with the Court.

4. Within five (5) business days after entry of this Order, the Debtors (i) shall serve notice, by priority mail, postage prepaid, or by electronic mail, in substantially the form attached as **Exhibit D** to this Order (the “Notice of Final Order”), to the following persons: (A) the Office of the Bankruptcy Administrator for the Northern District of Alabama (the “Bankruptcy Administrator”); (B) counsel to the administrative agent for the Debtors’ prepetition secured credit facility; (C) the indenture trustee for each of the Debtors’ outstanding bond issuances; (D) counsel to the Steering Committee; (E) the Internal Revenue Service (the “IRS”); (F) the U.S. Attorney for the Northern District of Alabama; (G) the Securities and Exchange Commission (the “SEC”); (H) the directly registered holders of the Stock to the extent known; (I) the beneficial holders of the Stock

via such beneficial holders' banks, brokers, custodians, dealers, and other agents, intermediaries, and nominees (collectively, the "Nominees"); and (J) counsel to the Official Committee; (ii) shall post the Notice of Final Order together with a copy of this Order and the form of Substantial Ownership Notice, Equity Acquisition Notice and Equity Disposition Notice on the Debtors' case information website (<http://www.kccllc.net/walterenergy>); and (iii) shall submit the Notice of Final Order for publication on the Bloomberg newswire service and the Depository Trust Legal Noticing System (LENS).

5. Upon receipt of each Notice of Final Order, the Nominees will be required, within five (5) business days of receipt of such notice and on at least a quarterly basis thereafter, to send such notice to all registered or otherwise known holders of any Stock.

6. Any such registered or otherwise known holder, in turn, must, within five (5) business days of receipt of each such notice, provide such notice to any holder for whose account such registered holder holds any Stock, and so on down the chain of ownership. Any entity or broker or agent acting on such entity's behalf that sells in excess of 3,632,136 shares of Stock to another entity must serve a copy of the Notice of Final Order on such purchaser of such Stock or any broker or agent acting on such purchaser's behalf.

7. Any transfer of Beneficial Ownership in violation of the Trading Procedures, including the notice requirements, shall be null and void *ab initio*.

8. The relief granted in this Order is intended solely to permit the Debtors to protect, preserve and maximize the value of their Tax Attributes. Accordingly, except to

the extent this Order expressly conditions or restricts trading Stock, nothing in this Order shall or shall be deemed to prejudice, impair or otherwise alter or affect the rights of any holders of Stock, including in connection with the treatment of any such interests under any chapter 11 plan or any applicable bankruptcy court order.

9. Nothing in this Order shall preclude any interested party from seeking appropriate relief from the provisions of this Order.

10. This Order is without prejudice to the Limited Reservation of Rights of the Official Committee of Unsecured Creditors dated August 26, 2015 (the “Reservation of Rights”) [Docket No. 565] or the Joinder in the Reservation of Rights by the United Mine Workers of America dated August 28, 2015 [Docket No. 587].

11. The requirements of this Order are in addition to the requirements of Bankruptcy Rule 3001(e) and applicable securities, corporate, and other laws, and do not excuse compliance therewith.

12. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated: September 8, 2015

/s/ Tamara O. Mitchell
TAMARA O. MITCHELL
United States Bankruptcy Judge

EXHIBIT A
SUBSTANTIAL OWNERSHIP NOTICE

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

SUBSTANTIAL OWNERSHIP NOTICE

PLEASE TAKE NOTICE that the undersigned party is/has become a Substantial Equityholder with respect to the Stock or of any Beneficial Ownership therein. Walter Energy, Inc. is a debtor and debtor in possession in Case No. 15-02741-TOM11 pending in the United States Bankruptcy Court for the Northern District of Alabama (the “Court”).²

PLEASE TAKE FURTHER NOTICE that as of _____, 2015, the undersigned party currently has Beneficial Ownership of _____ of Stock. The

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² Unless otherwise defined herein, each capitalized term shall have the meaning ascribed to it in the *Final Order Establishing Notification Procedures and Approving Restrictions on Certain Transfers of Interests in the Debtors’ Estates* (the “Order”).

following table sets forth the date(s) on which the undersigned party acquired Beneficial Ownership of such Stock.

Number of Shares	Date Acquired

PLEASE TAKE FURTHER NOTICE that the following investor(s) in the undersigned party held indirect Beneficial Ownership of 5% or more of the Stock through such investor's interest in the undersigned party:

Indirect Owner	Dates that Beneficial Ownership in Walter Energy, Inc., exceeded 5%

PLEASE TAKE FURTHER NOTICE that during the period that the undersigned party held Stock, the undersigned party redeemed the following equity interests, which caused an investor(s) in the undersigned party either (x) to hold an

indirect Beneficial Ownership of 5% or more of the Stock, or (y) to increase its existing more than 5% indirect Beneficial Ownership held through such investor's interest in the undersigned party:

Date	Percentage of Outstanding Equity Redeemed

PLEASE TAKE FURTHER NOTICE that during the period that the undersigned party held Stock, the undersigned party issued the following equity interests, which caused an investor(s) in the undersigned party to (i) reduce its indirect Beneficial Ownership of 5% or more of the Stock, held through such investor's interest in the undersigned party, or (ii) increase its indirect Beneficial Ownership to 5% or more of the Stock, held through such investor's interest in the undersigned party:

Date	Percentage of Outstanding Equity Issued

Date	Percentage of Outstanding Equity Issued

PLEASE TAKE FURTHER NOTICE that during the period that the undersigned party held Stock, the undersigned party did / did not merge with another entity.

PLEASE TAKE FURTHER NOTICE that during the period that the undersigned party held Stock, the undersigned party did / did not have a formal or informal understanding with any other individual or entity to make a coordinated acquisition of Stock, as that term is construed in Treas. Reg. § 1.382-3(a)(1).

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, this notice is being filed with the Court and served upon the Debtors. In light of the nature of the relief requested herein, no other or further notice is necessary.

This notice is given in addition to, and not as a substitute for, the requirements of Bankruptcy Rule 3001(e) and applicable securities, corporate and other laws, and does not excuse compliance therewith.

Respectfully submitted,

[Name of Stockholder]
[Address of Stockholder]
[City, state]
[Telephone of Stockholder]
[Facsimile of Stockholder]
Dated: _____, 2015

EXHIBIT B
EQUITY ACQUISITION NOTICE

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

**NOTICE OF INTENT TO PURCHASE, ACQUIRE OR OTHERWISE
ACCUMULATE BENEFICIAL OWNERSHIP OF STOCK**

PLEASE TAKE NOTICE that [Name] intends to purchase, acquire or otherwise accumulate Beneficial Ownership of _____ Stock (the “Proposed Transaction”).² Walter Energy, Inc. is a debtor and debtor in possession in Case No. 15-02741-TOM11 pending in the United States Bankruptcy Court for the Northern District of Alabama (the “Court”).

PLEASE TAKE FURTHER NOTICE that, prior to giving effect to the Proposed Transaction, [Name] has Beneficial Ownership of _____ shares of the Stock.

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Walter Energy, Inc. (9953); Atlantic Development and Capital LLC (8121); Atlantic Leaseco LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); J.W. Walter, Inc. (0648); Jefferson Warrior Railroad Company, Inc. (3200); Jim Walter Homes, LLC (4589); Jim Walter Resources, Inc. (1186); Maple Coal Co. LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); Walter Black Warrior Basin LLC (5973); Walter Coke, Inc. (9791); Walter Energy Holdings, LLC (1596); Walter Exploration & Production LLC (5786); Walter Home Improvement, Inc. (1633); Walter Land Company (7709); Walter Minerals, Inc. (9714); and Walter Natural Gas, LLC (1198). The location of the Debtors’ corporate headquarters is 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama 35244-2359. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the Debtors’ bankruptcy cases.

² Unless otherwise defined herein, each capitalized term shall have the meaning ascribed to it in the *Final Order Establishing Notification Procedures and Approving Restrictions on Certain Transfers of Interests in the Debtors’ Estates* (the “Order”).

[Name] further acknowledges and agrees that (i) if the Debtors file with the Court a Trading Objection by the Trading Objection Deadline, then the Proposed Transaction shall not be effective unless approved by a final and non-appealable order of this Court or otherwise agreed to by the Debtors; (ii) any transaction purportedly consummated in violation of the Order will be void *ab initio* and may result in the imposition of sanctions as provided in the Order and (iii) any further transactions contemplated by [Name] that may result in [Name] purchasing, acquiring or otherwise obtaining Beneficial Ownership of additional Stock will each require an additional notice be filed with the Court and served in the same manner as this notice.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, this notice is being filed with the Court and served upon the Debtors. In light of the nature of the relief requested herein, no other or further notice is necessary.

This notice is given in addition to, and not as a substitute for, the requirements of Bankruptcy Rule 3001(e) and applicable securities, corporate and other laws, and does not excuse compliance therewith.

Respectfully submitted,

[Name of Acquiror]
[Address of Acquiror]
[City, state]

[Telephone of Acquiror]
[Facsimile of Acquiror]

Dated: _____, 2015

EXHIBIT C
EQUITY DISPOSITION NOTICE

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

**NOTICE OF INTENT TO SELL, EXCHANGE OR OTHERWISE
TRANSFER BENEFICIAL OWNERSHIP OF STOCK**

PLEASE TAKE NOTICE that [Name] intends to sell, exchange or otherwise transfer Beneficial Ownership of _____ shares of Stock (the “Proposed Transaction”).² Walter Energy, Inc. is a debtor and debtor in possession in Case No. 15-02741-TOM11 pending in the United States Bankruptcy Court for the Northern District of Alabama (the “Court”).

PLEASE TAKE FURTHER NOTICE that, before giving effect to the Proposed Transaction, [Name] has Beneficial Ownership of _____ shares of the Stock.

[Name] further acknowledges and agrees that (i) if the Debtors file with the Court a Trading Objection to the Proposed Transaction by the Trading Objection Deadline, then the

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Walter Energy, Inc. (9953); Atlantic Development and Capital LLC (8121); Atlantic Leaseco LLC (5308); Blue Creek Coal Sales, Inc. (6986); Blue Creek Energy, Inc. (0986); J.W. Walter, Inc. (0648); Jefferson Warrior Railroad Company, Inc. (3200); Jim Walter Homes, LLC (4589); Jim Walter Resources, Inc. (1186); Maple Coal Co. LLC (6791); Sloss-Sheffield Steel & Iron Company (4884); SP Machine, Inc. (9945); Taft Coal Sales & Associates, Inc. (8731); Tuscaloosa Resources, Inc. (4869); V Manufacturing Company (9790); Walter Black Warrior Basin LLC (5973); Walter Coke, Inc. (9791); Walter Energy Holdings, LLC (1596); Walter Exploration & Production LLC (5786); Walter Home Improvement, Inc. (1633); Walter Land Company (7709); Walter Minerals, Inc. (9714); and Walter Natural Gas, LLC (1198). The location of the Debtors’ corporate headquarters is 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama 35244-2359. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the Debtors’ bankruptcy cases.

² Unless otherwise defined herein, each capitalized term shall have the meaning ascribed to it in the *Final Order Establishing Notification Procedures and Approving Restrictions on Certain Transfers of Interests in the Debtors’ Estates* (the “Order”).

Proposed Transaction shall not be effective unless approved by a final and non-appealable order of the Court or otherwise agreed to by the Debtors; (ii) any transaction purportedly consummated in violation of the Order will be void *ab initio* and may result in the imposition of sanctions as provided in the Order and (iii) any further transactions contemplated by [Name] that may result in [Name] purchasing, acquiring or otherwise obtaining Beneficial Ownership of additional Stock will each require an additional notice be filed with the Court and served in the same manner as this notice.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, this notice is being filed with the Court and served upon the Debtors. In light of the nature of the relief requested herein, no other or further notice is necessary. This notice is given in addition to, and not as a substitute for, the requirements of Bankruptcy Rule 3001(e) and applicable securities, corporate and other laws, and does not excuse compliance therewith.

Respectfully submitted,

[Name of Stockholder]
[Address of Stockholder]
[City, state]

[Telephone of Stockholder]
[Facsimile of Stockholder]

Dated: _____, 2015

EXHIBIT D
NOTICE OF FINAL ORDER

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

**NOTICE OF FINAL ORDER ESTABLISHING
NOTIFICATION PROCEDURES AND APPROVING RESTRICTIONS
ON CERTAIN TRANSFERS OF INTERESTS IN DEBTORS' ESTATES**

TO ALL PERSONS OR ENTITIES WITH EQUITY INTERESTS IN WALTER ENERGY, INC.:

PLEASE TAKE NOTICE that on July 15, 2015, the debtor entities listed herein commenced cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Upon the commencement of a chapter 11 case, section 362(a) of the Bankruptcy Code operates as a stay of any act to obtain possession of property of the Debtors' estates or of property from the Debtors' estates or to exercise control over property of the Debtors' estates.²

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² Unless otherwise defined herein, each capitalized term shall have the meaning ascribed to it in the *Final Order Establishing Notification Procedures and Approving Restrictions on Certain Transfers of Interests in the Debtors' Estates* (the "Order").

PLEASE TAKE FURTHER NOTICE that on July 15, 2015, the Debtors filed a motion seeking entry of an order establishing notification procedures and approving restrictions on certain transfers of interests in the Debtors and their estates (the “Motion”).

PLEASE TAKE FURTHER NOTICE that on August __, 2015, the United States Bankruptcy Court for the Northern District of Alabama (the “Court”) having jurisdiction over these chapter 11 cases entered an order (i) finding that the Debtors’ net operating losses (“NOLs”) and NOL carryforwards, consolidated net unrealized built-in losses (“NUBILs”) and tax credits are property of the Debtors’ estates and are protected by section 362(a) of the Bankruptcy Code, (ii) finding that unrestricted trading of the Stock could severely limit the Debtors’ ability to use their NOLs, NOL carryforwards, NUBILs, and tax credits for U.S. federal income tax purposes and (iii) approving the procedures (the “Trading Procedures”) set forth below to preserve the Debtors’ Tax Attributes pursuant to sections 105(a) and 362(a) of the Bankruptcy Code.

Any sale or other transfer in violation of the Trading Procedures set forth below shall be null and void *ab initio* as an act in violation of the automatic stay under sections 105(a) and 362 of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE that the following procedures and restrictions have been approved by the Court:

- (a) Notice of Substantial Stock Ownership. Any person or Entity that is a Beneficial Owner, at any time on or after the Motion Date, of Stock in an amount sufficient to qualify such person or Entity as a Substantial Equityholder shall file with the Court, and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee of Unsecured Creditors (the “Official Committee”) a Notice of Substantial Stock Ownership (a “Substantial Ownership Notice”) substantially in the form annexed to this Order as Exhibit A, which describes specifically and in detail the Stock ownership of such person or Entity, on or before the date that is the later of: (a) fifteen (15) business days after the entry of this

Order and (b) fifteen (15) business days after that person or Entity qualifies as a Substantial Equityholder. At the holder's election, the Substantial Ownership Notice to be filed with the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's taxpayer identification number and the number of shares of Stock that such holder Beneficially Owns.

- (b) Acquisition of Stock. At least fifteen (15) business days prior to the proposed date of any transfer of Stock that would result in an increase in the amount of Stock Beneficially Owned by any person or Entity that currently is or subsequently becomes a Substantial Equityholder or that would result in a person or Entity becoming a Substantial Equityholder (a "Proposed Equity Acquisition Transaction"), such person, Entity or Substantial Equityholder (a "Proposed Equity Transferee") shall file with the Court and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee a Notice of Intent to Purchase, Acquire or Otherwise Accumulate Beneficial Ownership of Stock (an "Equity Acquisition Notice"), substantially in the form annexed to this Order as Exhibit B, which describes specifically and in detail the proposed transaction in which Stock is to be acquired. At the holder's election, the Equity Acquisition Notice that is filed with the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's taxpayer identification number and the number of shares of Stock that such holder Beneficially Owns and proposes to purchase or otherwise acquire.
- (c) Disposition of Stock. At least fifteen (15) business days prior to the proposed date of any transfer or other disposition of Stock that would result in a decrease in the amount of Stock Beneficially Owned by a Substantial Equityholder or that would result in a person or Entity ceasing to be a Substantial Equityholder (a "Proposed Equity Disposition Transaction," and together with a Proposed Equity Acquisition Transaction, a "Proposed Equity Transaction"), such person, Entity, or Substantial Equityholder (a "Proposed Equity Transferor") shall file with the Court and serve upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee a Notice of Intent to Sell, Exchange or Otherwise Transfer Beneficial Ownership of Stock (an "Equity Disposition Notice," and together with an Equity Acquisition Notice, an "Equity Trading Notice"), substantially in the form annexed to this Order as Exhibit C, which describes specifically and in detail the proposed transaction in which Stock would be transferred. At the holder's election, the Equity Disposition Notice that is filed with the Court (but not such notice served upon the Debtors, counsel to the Steering Committee, and counsel to the Official Committee) may be redacted to exclude such holder's taxpayer identification number and the number of shares of Stock

that such holder Beneficially Owns and proposes to sell or otherwise transfer.

- (d) Objection Procedures. The Debtors, in consultation with counsel to the Steering Committee and counsel to the Official Committee, shall have fifteen (15) calendar days after the filing with the Court of an Equity Trading Notice (the “Trading Objection Deadline”) to file with the Court and serve on such Proposed Equity Transferee or Proposed Equity Transferor, as the case may be, an objection to any proposed transfer of Stock described in the Equity Trading Notice on the grounds that such transfer might adversely affect the Debtors’ ability to utilize their Tax Attributes (a “Trading Objection”).
- (i) If the Debtors file a Trading Objection by the Trading Objection Deadline, then the Proposed Equity Transaction shall not be effective unless approved by a final and non-appealable order of this Court or otherwise agreed to by the Debtors.
- (ii) If the Debtors, in consultation with the counsel to the Steering Committee and counsel to the Official Committee, elect not to file a Trading Objection by the Trading Objection Deadline, or if the Debtors, in consultation with counsel to the Steering Committee and counsel to the Official Committee, provide written authorization to a Proposed Equity Transferee or Proposed Equity Transferor, as the case may be, approving the Proposed Equity Transaction prior to the Trading Objection Deadline, then such Proposed Equity Transaction may proceed solely as specifically described in the Equity Trading Notice. Any further Proposed Equity Transaction must be the subject of additional notices as set forth herein, with an additional fifteen (15) day waiting period.
- (e) Noncompliance with the Trading Procedures. Effective as of the Motion Date and until further order of the Court to the contrary, any trade, acquisition, purchase, sale or other transfer or disposition of any Stock in violation of the Trading Procedures set forth herein shall be null and void *ab initio* as an act in violation of the automatic stay under section 362 of the Bankruptcy Code and the stays approved pursuant to the Court’s orders approving these Trading Procedures, and shall confer no rights on the transferee. Any person or Entity acquiring or disposing of any Stock in violation of the Trading Procedures may be subject to such sanctions as the Court may consider appropriate under sections 105 and 362 of the Bankruptcy Code and the Court’s general equitable powers.
- (f) Confidentiality. Except to the extent information contained in any submission to the Court pursuant to the Trading Procedures set forth herein is public or in connection with an audit or other investigation by the IRS or other taxing authority, the Debtors, counsel to the Steering

Committee, and counsel to the Official Committee shall keep all additional information provided in connection with these Trading Procedures strictly confidential; provided, however, that the Debtors may disclose the information to their counsel and the Debtors, counsel to the Steering Committee, and counsel to the Official Committee may disclose the information to the Debtors', Steering Committee's, and Official Committee's professional advisors and those of any other person(s) that are subject to a nondisclosure agreement with the Debtors (as applicable), each of whom shall keep all such notices strictly confidential. To the extent non-public information is requested in these Trading Procedures or requests for information related thereto, all non-public information may be redacted from any filing made with the Court.

- (g) Cooperation. Any person or Entity making a filing pursuant to these Trading Procedures shall, upon reasonable request by the Debtors, (i) provide the Debtors, counsel to the Steering Committee, and counsel to the Official Committee any additional information in connection with the evaluation of the action contemplated in such notice, and (ii) use reasonable efforts to elicit cooperation from its shareholders, partners, officers, directors, members or other beneficial owners in connection therewith.
- (h) Interpretation. These Trading Procedures are intended to preserve, to the maximum extent possible, the Debtors' ability to obtain the maximum benefit from their Tax Attributes and, accordingly, any interpretative question that may arise under these Trading Procedures shall be resolved in the manner that will reduce the risks that a transfer of Stock might jeopardize the Debtors' use of their Tax Attributes.
- (i) Debtors' Right to Waive. The Debtors, in consultation with the counsel to the Steering Committee and counsel to the Official Committee, may waive, in writing, any or all of the Trading Procedures contained in the Motion.
- (j) Service on the Debtors. For purposes of the Trading Procedures, service on the Debtors shall mean delivery to: (a) Walter Energy, Inc., 3000 Riverchase Galleria, Suite 1700, Birmingham, Alabama 35244, Attention: Michael Hurley, Vice President, Tax; (b) counsel to the Debtors, Paul, Weiss, Rifkind, Wharton & Garrison, LLP, 1285 Avenue of the Americas, New York, New York, 10019, Attention: Michael Rudnick, Ann Young and Claudia Tobler; and (c) co-counsel to the Debtors, Bradley Arant Boult Cummings LLP, One Federal Place, 1819 Fifth Avenue North, Birmingham, Alabama 35203, Attention: James Bailey.

- (k) Service on Counsel to the Steering Committee. For purposes of the Trading Procedures, service on counsel to the Steering Committee shall mean delivery to: (a) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036, Attention: Ira Dizengoff and Kristine Manoukian, (b) Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, NW, Washington, DC 20036, Attention: James Savin, and (c) Burr & Forman LLP, 420 North 20th Street, Suite 3400, Birmingham, Alabama 35203, Attention: Michael L. Hall.
- (l) Service on Counsel to the Official Committee. For purposes of the Trading Procedures, service on counsel to the Official Committee shall mean delivery to: (a) Morrison & Foerster LLP, 250 West 55th Street, New York, New York 10019, Attention: Brett H. Miller (email: brettmiller@mof.com), Lorenzo Marinuzzi (email: lmarinuzzi@mof.com), and Jennifer L. Marines (email: jmarines@mof.com), and (b) Christian & Small LLP, 505 North 20th Street, Suite 1800, Birmingham, Alabama 35203-2696, Attention: Bill D. Bensinger (email: bdbensinger@csattorneys.com) and Daniel D. Sparks (email: ddsparks@csattorneys.com).
- (m) Definitions. For purposes of these Trading Procedures, the following terms have the following meanings:
- (i) Stock. “Stock” means the common shares of Walter Energy and any beneficial interest therein, including any Options to acquire such common shares.
- (ii) Option. An “Option” to acquire stock includes any contingent purchase, warrant, convertible debt, put, stock subject to risk of forfeiture, contract to acquire stock, or similar interest regardless of whether it is contingent or otherwise not currently exercisable.
- (iii) Entity. “Entity” has the meaning given to such term by the U.S. Department of Treasury regulations promulgated under section 382 of the IRC (“Treasury Regulations”).
- (iv) Beneficial Ownership. “Beneficial Ownership” (or any variation thereof of Stock and Options to acquire Stock) shall be determined in accordance with applicable rules under section 382 of the IRC, the related Treasury Regulations and rulings issued by the Internal Revenue Service, and, thus, to the extent provided in those rules, from time to time shall include, without limitation, (A) direct and indirect ownership (e.g., a holding company would be considered to beneficially own all stock owned or acquired by its subsidiaries), (B) ownership by a holder’s family members and any group of persons acting pursuant to a formal or informal understanding to make a coordinated acquisition of stock, and (C)

in certain cases, the ownership of an Option to acquire Stock. The term Beneficial Ownership of Stock shall include any variation of beneficial ownership of Stock and an Option to acquire Stock.

- (v) Substantial Equityholder. A “Substantial Equityholder” is any person or Entity that Beneficially Owns at least 4.5%, or 3,632,136, shares of all issued and outstanding shares of Stock.
- (vi) Motion Date. The “Motion Date” means July 15, 2015, the date on which the Motion was filed with the Court.

The Debtors (i) served this notice, by priority mail, postage prepaid, or by electronic mail, to the following persons: (A) the Office of the Bankruptcy Administrator for the Northern District of Alabama (the “Bankruptcy Administrator”); (B) counsel to the administrative agent for the Debtors’ prepetition secured credit facility; (C) the indenture trustee for each of the Debtors’ outstanding bond issuances; (D) counsel to the Steering Committee; (E) the Internal Revenue Service (the “IRS”); (F) the U.S. Attorney for the Northern District of Alabama; (G) the Securities and Exchange Commission (the “SEC”); (H) the directly registered holders of the Stock to the extent known; (I) the beneficial holders of the Stock via such beneficial holders’ banks, brokers, custodians, dealers, and other agents, intermediaries, and nominees (collectively, the “Nominees”); and (J) counsel to the Official Committee; (ii) posted this notice, together with a copy of the Order and the form of Substantial Ownership Notice, Equity Acquisition Notice and Equity Disposition Notice on the Debtors’ case information website (<http://www.kccllc.net/walterenergy>); and (iii) submitted this notice for publication on the Bloomberg newswire service and the Depository Trust Legal Noticing System (LENS).

Upon receipt of this notice, each of the Nominees are required, within five (5) business days of receipt of such notice and on at least a quarterly basis thereafter, to send such notice to all registered or otherwise known holders of any Stock. Any such registered or otherwise known holder, in turn, must, within five (5) business days of receipt of each

such notice, provide such notice to any holder for whose account such registered holder holds any Stock, and so on down the chain of ownership.

Any entity or broker or agent acting on such entity's behalf that sells in excess of 3,632,136 shares of Stock to another entity must serve a copy of this notice on such purchaser of such Stock or any broker or agent acting on such purchaser's behalf.

The relief granted in the Order is intended solely to permit the Debtors to protect, preserve and maximize the value of their Tax Attributes. Accordingly, except to the extent the Order expressly conditions or restricts trading Stock, nothing in the Order shall or shall be deemed to prejudice, impair or otherwise alter or affect the rights of any holders of Stock, including in connection with the treatment of any such interests under any chapter 11 plan or any applicable bankruptcy court order.

Nothing in the Order shall preclude any interested party from seeking appropriate relief from the provisions of the Order.

FAILURE TO FOLLOW THE TRADING PROCEDURES SET FORTH IN THIS NOTICE WILL CONSTITUTE A VIOLATION OF THE AUTOMATIC STAY PRESCRIBED BY SECTIONS 105 AND 362 OF THE BANKRUPTCY CODE.

ANY PROHIBITED SALE, TRADE OR OTHER TRANSFER OF THE STOCK IN VIOLATION OF THE ORDER WILL BE NULL AND VOID *AB INITIO* AND MAY LEAD TO SUCH SANCTIONS AS THE COURT MAY CONSIDER APPROPRIATE, INCLUDING CONTEMPT, COMPENSATORY DAMAGES, PUNITIVE DAMAGES OR OTHER SANCTIONS.

Notice Recipients

District/Off: 1126-2
Case: 15-02741-TOM11

User: ltumlin
Form ID: pdf000

Date Created: 9/8/2015
Total: 160

Recipients submitted to the BNC (Bankruptcy Noticing Center) without an address:

cr Delaware Trust Company, as Indenture Trustee
aty Lisa Beckerman

TOTAL: 2

Recipients of Notice of Electronic Filing:

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TOTAL: 61

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	AL 35203			
cr	Cowin & Company, Inc.	c/o Daniel D. Sparks	505 20th Street North	Suite 1800 Birmingham,
	AL 35203			
cr	Nelson Brothers, LLC	c/o Daniel D. Sparks	505 20th Street North	Suite 1800 Birmingham,
	AL 35203			
ba	J. Thomas Corbett	Bankruptcy Administrator	1800 5th Avenue North	Birmingham, AL 35203
cr	United Mine Workers of America	c/o Sharon L. Levine	Lowenstein Sandler, LLP	65 Livingston
	Avenue & 6 Becker Farm Rd	Roseland, NJ 07068		
intp	Steering Committee	c/o Akin Gump Strauss Hauer & Feld LLP	One Bryant Park	Bank of America
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intp	Wilmington Trust, National Association	Corporate Capital Markets	50 South Sixth Street Ste	
	1290	Minneapolis, MN 55402		
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	1200	Birmingham, AL 35203		
cr	Thompson Tractor Co., Inc.	c/o Benjamin S. Goldman, Esquire	2001 Park Place North	Suite
	1200	Birmingham, AL 35203 UNITED STATES		
cr	Parker Towing Company, Inc.	c/o Benjamin S. Goldman, Esquire	2001 Park Place North	Suite
	1200	Birmingham, AL 35203 UNITED STATES		
cr	RGGS Land & Minerals, LTD., L.P.	c/o Robert A. morgan	ROSN HARWOOD, kPA	2200 Jack
	Warner Parkway, Suite 200	P. O. Box 2727	Tuscaloosa, AL 35403-2727	
cr	Birmingham Rail & Locomotive, Co., Inc.	Lindan J. Hill	600 University Park Place	Suite
	100	Birmingham, AL 35209		
cr	Arch Insurance Company	c/o C. Ellis Brazeal III	Jones Walker LLP	1819 5th Avenue
	North	Suite 1100	Birmingham, AL 35203	
cr	Aspen American Insurance Company	c/o C. Ellis Brazeal III	Jones Walker LLP	1819 5th Avenue
	North	Suite 1100	Birmingham, AL 35203	
op	Kurtzman Carson Consultants LLC	Attn: James Le	2335 Alaska Ave.	El Segundo, CA 90245
cr	Shook and Fletcher Supply Company, Inc.	c/o Stephen B. Porterfield	Sirote & Permutt, P.C.	2311
	Highland Avenue S.	Birmingham, AL 35205		
cr	G. R. Harsh Sr., Real Estate Holdings, LLC	c/o Milton Harsh	110 Malaga Avenue	Homewood, AL
	35209			
intp	Janine LaDouceur	264 Commerce Street	Hawthorne, NY 10532	
cr	Hager Oil Company, Inc.	c/o Marvin E. Franklin	Najjar Denaburg, P.C.	2125 Morris
	Avenue	Birmingham, AL 35116		
cr	S.E. Belcher, Jr. Private Foundation No. 3	c/o Jesse S. Vogtle, Jr.	PO Box 306	Birmingham, AL
	35201			
cr	CONSOLIDATED PIPE & SUPPLY CO., INC.	c/o Marvin E. Franklin	Najjar Denaburg, P.C.	2125
	Morris Avenue	Birmingham, AL 35203		
cr	Pension Benefit Guaranty Corporation	1200 K St., NW	Washington, DC 20005	
cr	Automotive Rentals, Inc.	c/o McGlinchey Stafford	10407 Centurion Pkwy. N.	Suite
	200	Jacksonville, FL 32256		
cr	Jefferson County Department of Health	and/or Mark E. Wilson, MD	1400 Sixth Avenue	
	South	Birmingham, AL 35233		
cr	Wesley West Minerals, Ltd.	c/o Robert A. Morgan	ROSEN HARWOOD, PA	2200 Jack Warner
	Parkway, Suite 200	PO Box 2727	Tusclaoosa, AL 35403-2727	
intp	U.S. Securities and Exchange Commission	Atlanta Regional Office	950 East Paces Ferry Road,	
	N.E.	Suite 900	Atlanta, GA 30326-1382	
cr	George M. Phillippi	4 Office Park Circle, Suite 313	Birmingham,, AL 35223	
cr	Appalachian Power Company d/b/a American Electric Power	c/o Eric T. Ray, Esq.	Post Office Box	
	306	Birmingham, AL 35201		
intp	Ramsay McCormack Land Co. Inc.	c/o Lee R. Benton	Benton & Centeno, LLP	2019 3rd Avenue
	North	Birmingham, AL 35203		
intp	Dominion Resources Black Warrior Trust by and through its Trustee, Southwest Bank	c/o Lee R.		
	Benton	Benton & Centeno, LLP	2019 3rd Avenue North	Birmingham, AL 35203
cr	Comerica Bank	Balch & Bingham LLP	PO Box 306	Birmingham, AL 35201
cr	NATIONAL LABOR RELATIONS BOARD	Region 10 Birmingham Resident Office	1130 22nd St S,	
	Suite 3400	BIRMINGHAM, AL 35205 JEFFERSON		
cr	Frontier Enterprises	Balch & Bingham LLP	PO Box 306	Birmingham,, AL 35201
cr	cr	cr	cr	cr
cr	Mayer Electric Supply Co., Inc.	Attn: Mark J. Horn	3405 4th Avenue S	Birmingham, AL 35222
cr	Delaware Trust Company, as Indenture Trustee	Attn: Sandra E. Horwitz	2711 Centerville	
	Road	Wilmington, DE 19808		
cr	UMWA 1974 Pension Plan and Trust	Attn: David W. Allen	2121 K Street, N.W.	Washington, DC
	20037			
cr	UMB Bank National Association	Attn: Mark Flannagan	1010 Grand Blvd.	Kansas City, MO 64106
cr	United Steelworkers	Attn: David R. Jury	60 Boulevard of the Allies, Room 807	Pittsburgh, PA
	15222			
cr	Industrial Mining Supply Inc.	Attn: Phillip Bradford	2500 Five Star Parkway	Bessemer, AL 35020
cr	Hager Oil Company, Inc.	Attn: Philip C. Grace	P O Box 1429	Jasper, AL 35502-1429
cr	United Mine Workers of America	Attn: Grant Crandall	18354 Quantico Gateway Drive, Suite	
	200	Triangle, VA 22172		
cr	Carroll Engineering Co.	Attn: Greg Wolfe	227 Industrial Park Dr	Harlan, KY 40831

crcm	Consolidated Pipe & Supply Co., Inc.	Attn: Chris Harper	1205 Hilltop Parkway	Birmingham, AL 35124
cr	Michael Earl Carney	51140 Highway 13	Eldridge, AL 35554	
cr	Caterpillar Financial Services Corporation	Baker, Donelson, Bearman, Caldwell & Berkowitz, PC	420 20th Street North Suite 1400	Birmingham, AL 35203
cr	Sandvik Mining and Construction USA, LLC	201 17th Street NW	Suite 1700	Atlanta, GA 30363
aty	Rachel L Webber	ROSEN HARWOOD, PA	2200 Jack Warner Parkway, Suite 200	Post Office Box 2727 Tuscaloosa, AL 35403-2727
crcm	Pension Benefit Guaranty Corporation	Attn: Michael Strollo	1200 K St. NW	Washington, DC 20005
crcm	Nelson Brothers LLC	Attn: Jason K. Baker	820 Shades Creek Pkwy Ste 2000	Birmingham, AL 35209
intp	Michael Bazley	651 "I" St	Sacramento, CA 95814	
intp	GE Capital Information Technology Solutions, Inc f/d/b/a IKON Financial Services Administration	1738 Bass Road	P O Box 13708	Macon, GA 31208-3708 Bankruptcy
intp	WHH Real Estate, LLC	c/o Lee R. Benton	Benton & Centeno, LLP	2019 3rd Avenue North Birmingham, AL 35203
cr	Alabama Gas Corporaton	c/o Brian R. Walding	Walding LLC	2227 First Avenue South, Suite 100 Birmingham, AL 35233
cr	Jewel D Chaney	2759 County Road 63 South	Berry, AL 35546	
intp	Robert Makohin	73280 Shadow Mountain Dr	Unit D	Palm Desert, CA 92260
intp	Albert Plus, LLC	407 Vantage Point	Tuscaloosa, AL 35406	
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aty	Beth Brownstein	Arent Fox PLLC	1675 Broadway	New York, NY 10019
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aty	Mark F. Hebbeln	Foley & Lardner LLP	321 North Clark St Ste 2800	Chicago, IL 60654-5313
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