

**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)

**ORDER (A) AUTHORIZING (I) DEBTORS TO PAY CERTAIN PREPETITION
TAXES, GOVERNMENTAL ASSESSMENTS AND FEES, AND (II) FINANCIAL
INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS;
AND (B) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)² of the Debtors, seeking entry of an order, pursuant to sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004: (i) authorizing the Debtors, in their sole discretion, but not requiring them, to pay any Covered Taxes and Fees, whether asserted prior to or after the Petition Date; (ii) authorizing the Disbursement Banks to receive, process, honor and pay checks or electronic transfers used by the Debtors to pay such Covered Taxes and Fees; and (iii) granting related relief; and it appearing that jurisdiction is proper pursuant to 28 U.S.C. §§ 157 and 1334; venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and upon

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 not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.



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consideration of the First Day Declaration; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties-in-interest; and it appearing that such relief is necessary to avoid immediate and irreparable harm meaning that the requirements of Bankruptcy Rules 6003 have been satisfied; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED that:

1. The Motion is granted, as set forth herein.
2. The Debtors are authorized, but not required, in their sole discretion to pay Covered Taxes and Fees, including, but not limited to, all of those Covered Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods before the Petition Date, to the Governmental Authorities only at such time when the Covered Taxes and Fees are due and payable.
3. All applicable Disbursement Banks and other financial institutions are hereby authorized to receive, process, honor and pay any and all checks, drafts, wires, check transfer requests or automated clearing house transfers evidencing amounts paid by the Debtors under this Order whether presented prior to or after the Petition Date to the extent the Debtors have good funds standing to their credit with such bank or other financial institution. Such Disbursement Banks and financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued or authorized to be paid pursuant to this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

4. Nothing in this Order shall be construed as impairing the Debtors' rights to contest the validity or amount of Covered Taxes and Fees assessed by the Governmental Authorities and all of the Debtors' rights with respect thereto are hereby reserved.

5. Any payment made or to be made under this Order, and any authorization contained in this Order, shall be subject to the terms of the Interim Cash Collateral Order and related final order.

6. Notwithstanding Bankruptcy Rule 6003, this Order shall be effective and enforceable upon entry hereof.

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

8. Nothing in this Order authorizes the Debtors to prepay any Covered Taxes and Fees.

9. The notice procedures set forth in the Motion are good and sufficient notice and satisfy Bankruptcy Rule 9014 by providing the counterparties with a notice and an opportunity to object and be heard at a hearing.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: July 15, 2015

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

Notice Recipients

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

User: Itumlin
Form ID: pdf000

Date Created: 7/15/2015
Total: 40

Recipients of Notice of Electronic Filing:

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aty	R. Scott Williams	swilliams@rumberger.com
aty	William (Will) Lee Thuston, Jr.	wlt@csattorneys.com

TOTAL: 12

Recipients submitted to the BNC (Bankruptcy Noticing Center):

db	Walter Energy, Inc.	3000 Riverchase Galleria	Suite 1700	Birmingham, AL 35244-2359
cr	WHH Real Estate, LLC	c/o Daniel D. Sparks	505 20th Street North	Suite 1800 Birmingham, 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
crcm	Steering Committee	c/o Akin Gump Strauss Hauer & Feld LLP	One Bryant Park	Bank of America Tower New York, NY 10036-6745
intp	Wilmington Trust, National Association	Corporate Capital Markets	50 South Sixth Street Ste 1290	Minneapolis, MN 55402
intp	Scott Greissman	White & Case LLP	1155 Avenue of the Americas	New York, NY 10036
cr	Alabama State Port Authority	c/o Benjamin S. Goldman, Esquire	2001 Park Place North	Suite 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
aty	Ira Dizengoff	Akin Gump Strauss Hauer & Feld LLP	One Bryant Park	New York, NY 10036
aty	James Savin	Akin Gump Strauss Hauer & Feld LLP	1333 New Hampshire Ave NW	Washington, DC 20036
aty	Kristine Manoukian	Akin Gump Strauss Hauer & Feld LLP	One Bryant Park	New York, NY 10036
smg	Thomas Corbett	BA Birmingham	1800 5th Avenue North	Birmingham, AL 35203
8703477	Birmingham District Tax Office	P O Box 13156	Birmingham AL 35202-3156	
8703478	Department of Revenue	Jefferson County Courthouse	Birmingham AL 35263	
8703475	General Counsel	State Department of Industrial Relations	Montgomery AL 36102	
8703479	Internal Revenue Service	801 Tom Martin Dr	Birmingham AL 35211	
8703480	Internal Revenue Service	P O Box 21126	Philadelphia PA 19114	
8703483	Internal Revenue Service	P.O. Box 21126	Philadelphia, PA 19114	
8703485	Internal Revenue Service	P.O. Box 7346	Philadelphia, PA 19101-7346	
8703482	Secretary of the Treasury	1500 Pennsylvania Ave., NW	Washington, DC 20220	
8703474	State Department of Revenue	P O Box 1927	Pelham AL 35124	
8703476	State of Alabama Dept of Revenue	P O Box 320001	Montgomery AL 36132	
8703481	U.S. Securities and Exchange Commission	Branch of Reorganization	950 East Paces Ferry Road Ste 900	Atlanta, GA 30326
8703484	United States Attorney	Northern District of Alabama	1801 Fourth Avenue North	Birmingham, AL 35203

TOTAL: 28