

United States Bankruptcy Court  
Northern District of Alabama

In re:  
Walter Energy, Inc.  
Debtor

Case No. 15-02741-TOM  
Chapter 11

**CERTIFICATE OF NOTICE**

District/off: 1126-2      User: ltumlin      Page 1 of 3      Date Rcvd: Jul 16, 2015  
Form ID: pdf000      Total Noticed: 25

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jul 18, 2015.

db +Walter Energy, Inc., 3000 Riverchase Galleria, Suite 1700, Birmingham, AL 35244-2378  
aty +Ira Dizengoff, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park,  
New York, NY 10036-6728  
aty +James Savin, Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Ave NW,  
Washington, DC 20036-1564  
aty +Kristine Manoukian, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park,  
New York, NY 10036-6728  
cr +Alabama State Port Authority, c/o Benjamin S. Goldman, Esquire, 2001 Park Place North,  
Suite 1200, Birmingham, AL 35203-2731  
cr +Cowan & Company, Inc., c/o Daniel D. Sparks, 505 20th Street North, Suite 1800,  
Birmingham, AL 35203-4633  
cr +Nelson Brothers, LLC, c/o Daniel D. Sparks, 505 20th Street North, Suite 1800,  
Birmingham, AL 35203-4633  
cr +Parker Towing Company, Inc., c/o Benjamin S. Goldman, Esquire, 2001 Park Place North,  
Suite 1200, Birmingham, AL 35203-2731, UNITED STATES  
intp +Scott Greissman, White & Case LLP, 1155 Avenue of the Americas, New York, NY 10036-2787  
crmc Steering Committee, c/o Akin Gump Strauss Hauer & Feld LLP, One Bryant Park,  
Bank of America Tower, New York, NY 10036-6745  
cr +Thompson Tractor Co., Inc., c/o Benjamin S. Goldman, Esquire, 2001 Park Place North,  
Suite 1200, Birmingham, AL 35203-2731, UNITED STATES  
cr United Mine Workers of America, c/o Sharon L. Levine, Lowenstein Sandler, LLP,  
65 Livingston Avenue & 6 Becker Farm Rd, Roseland, NJ 07068  
cr +WHH Real Estate, LLC, c/o Daniel D. Sparks, 505 20th Street North, Suite 1800,  
Birmingham, AL 35203-4633  
intp +Wilmington Trust, National Association, Corporate Capital Markets,  
50 South Sixth Street Ste 1290, Minneapolis, MN 55402-1544  
8703478 Department of Revenue, Jefferson County Courthouse, Birmingham AL 35263  
8703475 General Counsel, State Department of, Industrial Relations, Montgomery AL 36102  
8703482 +Secretary of the Treasury, 1500 Pennsylvania Ave., NW, Washington, DC 20220-0001  
8703474 +State Department of Revenue, P O Box 1927, Pelham AL 35124-5927  
8703484 +United States Attorney, Northern District of Alabama, 1801 Fourth Avenue North,  
Birmingham, AL 35203-2101

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

smg +E-mail/Text: bnc\_notices\_southern@alnb.uscourts.gov Jul 17 2015 01:27:15 Thomas Corbett,  
BA Birmingham, 1800 5th Avenue North, Birmingham, AL 35203-2111  
ba +E-mail/Text: bnc\_notices\_southern@alnb.uscourts.gov Jul 17 2015 01:27:15 J. Thomas Corbett,  
Bankruptcy Administrator, 1800 5th Avenue North, Birmingham, AL 35203-2111  
8703477 E-mail/Text: cathy.cole@dir.alabama.gov Jul 17 2015 01:26:51 Birmingham District Tax Office,  
P O Box 13156, Birmingham AL 35202-3156  
8703479 E-mail/Text: cio.bncmail@irs.gov Jul 17 2015 01:26:11 Internal Revenue Service,  
801 Tom Martin Dr, Birmingham AL 35211  
8703476 +E-mail/Text: bankruptcy@revenue.alabama.gov Jul 17 2015 01:28:28  
State of Alabama Dept of Revenue, P O Box 320001, Montgomery AL 36132-0001  
8703481 +E-mail/Text: atlreorg@sec.gov Jul 17 2015 01:27:06 U.S. Securities and Exchange Commission,  
Branch of Reorganization, 950 East Paces Ferry Road Ste 900, Atlanta, GA 30326-1382  
TOTAL: 6

\*\*\*\*\* BYPASSED RECIPIENTS (undeliverable, \* duplicate) \*\*\*\*\*

8703480\* ++INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 7346,  
PHILADELPHIA PA 19101-7346  
(address filed with court: Internal Revenue Service, P O Box 21126, Philadelphia PA 19114)  
8703483\* ++INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 7346,  
PHILADELPHIA PA 19101-7346  
(address filed with court: Internal Revenue Service, P.O. Box 21126,  
Philadelphia, PA 19114)  
8703485\* Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346

TOTALS: 0, \* 3, ## 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '++' were redirected to the recipient's preferred mailing address  
pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).



150274115072000000000012

\*\*\*\*\* BYPASSED RECIPIENTS (continued) \*\*\*\*\*

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**

**Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Jul 18, 2015

Signature: /s/Joseph Speetjens

### CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on July 15, 2015 at the address(es) listed below:

- Benjamin Shaw Goldman on behalf of Creditor Alabama State Port Authority  
bgoldman@handarendall.com, ajohnson@handarendall.com;lstatum@handarendall.com
- Benjamin Shaw Goldman on behalf of Creditor Thompson Tractor Co., Inc.  
bgoldman@handarendall.com, ajohnson@handarendall.com;lstatum@handarendall.com
- Benjamin Shaw Goldman on behalf of Creditor Parker Towing Company, Inc.  
bgoldman@handarendall.com, ajohnson@handarendall.com;lstatum@handarendall.com
- Bill D Bensinger on behalf of Creditor Cowin & Company, Inc. bdbensinger@csattorneys.com,  
dml@csattorneys.com
- Bill D Bensinger on behalf of Creditor WHH Real Estate, LLC bdbensinger@csattorneys.com,  
dml@csattorneys.com
- Bill D Bensinger on behalf of Creditor Nelson Brothers, LLC bdbensinger@csattorneys.com,  
dml@csattorneys.com
- Cathleen C Moore on behalf of Debtor Walter Land Company ccmoore@babac.com
- Cathleen C Moore on behalf of Debtor Walter Natural Gas, LLC ccmoore@babac.com
- Cathleen C Moore on behalf of Debtor Walter Minerals, Inc. ccmoore@babac.com
- Cathleen C Moore on behalf of Debtor Walter Exploration & Production LLC ccmoore@babac.com
- Cathleen C Moore on behalf of Debtor Walter Home Improvement, Inc. ccmoore@babac.com
- D Christopher Carson on behalf of Creditor Committee Steering Committee ccarson@burr.com,  
mstinson@burr.com,erains@burr.com
- Daniel D Sparks on behalf of Creditor Cowin & Company, Inc. ddsparks@csattorneys.com,  
jgguier@csattorneys.com
- Daniel D Sparks on behalf of Creditor WHH Real Estate, LLC ddsparks@csattorneys.com,  
jgguier@csattorneys.com
- Daniel D Sparks on behalf of Creditor Nelson Brothers, LLC ddsparks@csattorneys.com,  
jgguier@csattorneys.com
- Glen Marshall Connor on behalf of Creditor Trustees UMWA Health and Retirement Funds  
gconnor@qcwdr.com, jherrin@qcwdr.com;gjackson@qcwdr.com
- Glen Marshall Connor on behalf of Creditor UMWA Health and Retirement Funds gconnor@qcwdr.com,  
jherrin@qcwdr.com;gjackson@qcwdr.com
- James Blake Bailey on behalf of Debtor Walter Exploration & Production LLC jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Black Warrior Basin LLC jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Minerals, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Blue Creek Coal Sales, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Energy Holdings, LLC jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Coke, Inc. jbailey@babac.com, kkirsch@babac.com
- James Blake Bailey on behalf of Debtor SP Machine, Inc. jbailey@babac.com, kkirsch@babac.com
- James Blake Bailey on behalf of Debtor V Manufacturing Company jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Sloss-Sheffield Steel & Iron Company jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Natural Gas, LLC jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Land Company jbailey@babac.com, kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Walter Home Improvement, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Jim Walter Resources, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Blue Creek Energy, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Taft Coal Sales & Associates, Inc. jbailey@babac.com,  
kkirsch@babac.com
- James Blake Bailey on behalf of Debtor Jefferson Warrior Railroad Company, Inc.  
jbailey@babac.com, kkirsch@babac.com

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

James Blake Bailey on behalf of Debtor Atlantic Development and Capital, LLC jbailey@babac.com, kkirsch@babac.com

James Blake Bailey on behalf of Debtor Maple Coal Co., LLC jbailey@babac.com, kkirsch@babac.com

James Blake Bailey on behalf of Debtor J.W. Walter, Inc. jbailey@babac.com, kkirsch@babac.com

James Blake Bailey on behalf of Debtor Atlantic Leaseco, LLC jbailey@babac.com, kkirsch@babac.com

James Blake Bailey on behalf of Debtor Jim Walter Homes, LLC jbailey@babac.com, kkirsch@babac.com

James Blake Bailey on behalf of Debtor Walter Energy, Inc. jbailey@babac.com, kkirsch@babac.com

Jay R. Bender on behalf of Debtor Maple Coal Co., LLC jbender@babac.com

Jay R. Bender on behalf of Debtor J.W. Walter, Inc. jbender@babac.com

Jay R. Bender on behalf of Debtor Sloss-Sheffield Steel & Iron Company jbender@babac.com

Jay R. Bender on behalf of Debtor Jim Walter Homes, LLC jbender@babac.com

Jay R. Bender on behalf of Debtor Walter Energy, Inc. jbender@babac.com

Jay R. Bender on behalf of Debtor Atlantic Leaseco, LLC jbender@babac.com

Jay R. Bender on behalf of Debtor Jefferson Warrior Railroad Company, Inc. jbender@babac.com

Jay R. Bender on behalf of Debtor Blue Creek Energy, Inc. jbender@babac.com

Jennifer Brooke Kimble on behalf of Creditor United Mine Workers of America jkimble@rumberger.com, mbarnette@rumberger.com;doctoringorlando@rumberger.com;jkimblesecy@rumberger.com;mcourtney@rumberger.com;ldowner@rumberger.com

Michael Leo Hall on behalf of Creditor Committee Steering Committee mhall@burr.com, rellis@burr.com;mivey@burr.com

Patrick Darby on behalf of Debtor Atlantic Leaseco, LLC pdarby@babac.com

Patrick Darby on behalf of Debtor Walter Energy, Inc. pdarby@babac.com

Patrick Darby on behalf of Debtor Blue Creek Coal Sales, Inc. pdarby@babac.com

Patrick Darby on behalf of Debtor Walter Coke, Inc. pdarby@babac.com

Patrick Darby on behalf of Debtor Jim Walter Resources, Inc. pdarby@babac.com

Patrick Darby on behalf of Debtor Atlantic Development and Capital, LLC pdarby@babac.com

R. Scott Williams on behalf of Creditor United Mine Workers of America swilliams@rumberger.com, doctoringorlando@rumberger.com;swilliamssecy@rumberger.com;ldowner@rumberger.com;mcourtney@rumberger.com;mbarnette@rumberger.com

William (Will) Lee Thuston, Jr. on behalf of Creditor WHH Real Estate, LLC wlt@csattorneys.com, dml@csattorneys.com

William (Will) Lee Thuston, Jr. on behalf of Creditor Cowin & Company, Inc. wlt@csattorneys.com, dml@csattorneys.com

TOTAL: 58

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

In re:

WALTER ENERGY, INC., *et al.*,<sup>1</sup>  
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”)<sup>2</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

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