

Your claim can be filed electronically on KCC's website at <https://epoc.kccllc.net/WalterEnergy>. Your unique login information is:

B 10 Modified (Official Form 10) (04/13)

ID: 22951763

PIN: 70U2Cr4

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

**PROOF OF CLAIM**

Indicate Debtor against which you assert a claim by checking the appropriate box below. (Check only one Debtor per claim form.)

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Atlantic Development & Capital, LLC (Case No. 15-02747)     | <input type="checkbox"/> Maple Coal Co., LLC (Case No. 15-02764)                  | <input type="checkbox"/> Walter Energy Holdings, LLC (Case No. 15-02758)         |
| <input type="checkbox"/> Atlantic Leaseco, LLC (Case No. 15-02773)                   | <input type="checkbox"/> Sloss-Sheffield Steel & Iron Company (Case No. 15-02766) | <input type="checkbox"/> Walter Energy, Inc. (Case No. 15-02741)                 |
| <input type="checkbox"/> Blue Creek Coal Sales, Inc. (Case No. 15-02750)             | <input type="checkbox"/> SP Machine, Inc. (Case No. 15-02746)                     | <input type="checkbox"/> Walter Exploration & Production LLC (Case No. 15-02757) |
| <input type="checkbox"/> Blue Creek Energy, Inc. (Case No. 15-02752)                 | <input type="checkbox"/> Taft Coal Sales & Associates, Inc. (Case No. 15-02751)   | <input type="checkbox"/> Walter Home Improvement, Inc. (Case No. 15-02760)       |
| <input type="checkbox"/> J.W. Walter, Inc. (Case No. 15-02755)                       | <input type="checkbox"/> Tuscaloosa Resources, Inc. (Case No. 15-02753)           | <input type="checkbox"/> Walter Land Company (Case No. 15-02761)                 |
| <input type="checkbox"/> Jefferson Warrior Railroad Company Inc. (Case No. 15-02759) | <input type="checkbox"/> V Manufacturing Company (Case No. 15-02754)              | <input type="checkbox"/> Walter Minerals, Inc. (Case No. 15-02763)               |
| <input type="checkbox"/> Jim Walter Homes, LLC (Case No. 15-02762)                   | <input type="checkbox"/> Walter Black Warrior Basin, LLC (Case No. 15-02756)      | <input type="checkbox"/> Walter Natural Gas, LLC (Case No. 15-02765)             |
| <input type="checkbox"/> Jim Walter Resources, Inc. (Case No. 15-02743)              | <input type="checkbox"/> Walter Coke, Inc. (Case No. 15-02744)                    |  |

NOTE: This form should not be used to make a claim for an administrative expense (other than a claim asserted under 11 U.S.C. § 503(b)(9)) arising after the commencement of the case. A "request" for payment of an administrative expense (other than a claim asserted under 11 U.S.C. § 503(b)(9)) may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

**A. G. LANDS, LLC**

Name and address where notices should be sent: **Electronic Claim filing ID: 22951763 PIN: 70U2Cr4 NameID: 12100690**

**A. G. LANDS, LLC  
HC 71, BOX 12B  
Augusta, WV 26704**

Telephone number:

email:

Name and address where payment should be sent (if different from above):

Telephone number:

**304-496-7567**

email:

1. Amount of Claim as of Date Case Filed: \$ **101.76**

If all or part of the claim is secured, complete item 4.

If all or part of the claim is entitled to priority, complete item 5.

Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.

2. Basis for Claim:

**Lease obligations**

(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as:

(See instruction #3a)

3b. Uniform Claim Identifier (optional):

(See instruction #3b)

4. Secured Claim (See instruction #4)

Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.

Nature of property or right of setoff:  Real Estate  Motor Vehicle  Other

Describe:

Value of Property: \$ \_\_\_\_\_ Annual Interest Rate \_\_\_\_\_ %  Fixed  Variable

(when case was filed)

Amount of arrearage and other charges, as of the time case was filed, included in secured claim,

If any: \$ \_\_\_\_\_

Basis for perfection: \_\_\_\_\_

Amount of Secured Claim: \$ \_\_\_\_\_

Amount Unsecured: \$ \_\_\_\_\_

6. Claim Pursuant to 11 U.S.C. § 503(b)(9): Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_ (See instruction #6)

7. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #7)

8. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #8, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

9. Signature: (See instruction #9)

Check the appropriate box

I am the creditor.  I am the creditor's authorized agent.

I am the trustee, or the debtor, or their authorized agent.

(See Bankruptcy Rule 3004.)

I am a guarantor, surety, indorser, or other codebtor.

(See Bankruptcy Rule 3005.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: **Larry A. Deitz**

Title: **Member**

Company: **AG Lands, LLC**

Address and telephone number (if different from notice address above):

(Signature)

**[Signature]** **10-6-15**

(Date)

Telephone number:

Email:

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Check this box if this claim amends a previously filed claim.

Court Claim

Number: \_\_\_\_\_

(If known)

Filed on: \_\_\_\_\_

Date Stamped Copy Returned  
 No self addressed stamped envelope  
 No copy to return

Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$12,475\*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,775\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

Amount entitled to priority:

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

COURT USE ONLY

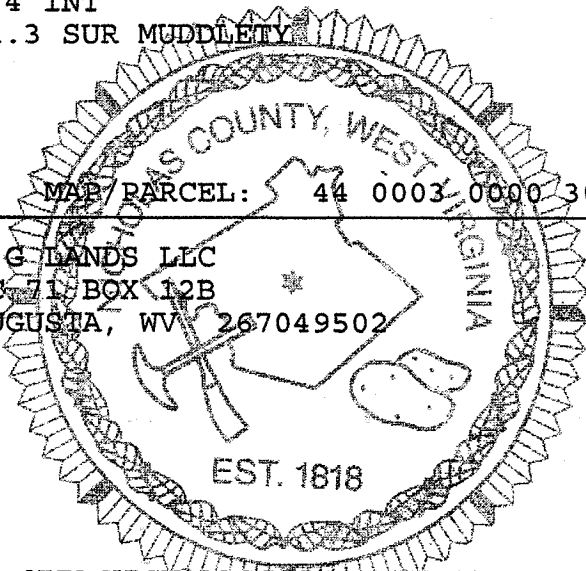
**RECEIVED**

**OCT 08 2015**

**KURTZWAN CARSON CONSULTANTS**

Attachment 3

# RECEIPT FOR TAXES AND FEES PAID

DESCRIPTION	COUNTY	TAX YEAR	TICKET NO.
1/4 INT 61.3 SUR MUDDLETY  MAP/PARCEL: 44 0003 0000 3002 A G LANDS LLC HC 71 BOX 12B AUGUSTA, WV 267049502  WWW.NICHOLASCOSHERIFF.COM D P HOPKINS SHERIFF	NICHOLAS	2015	8247
	<b>DISTRICT</b>		<b>ACCOUNT NO.</b>
	03-HAMILTON		00008297
	<b>RATE</b>	<b>CLASS</b>	<b>ASSESSMENT</b>
1.890400	3	5520	5520
			<b>TOTAL</b>
			52.18
<b>LESS 2 1/2% DISCOUNT</b>			2.60
<b>PLUS 9% INTEREST PER ANNUM</b>			.00
<b>ADVERTISING AND RECEIPT FEES</b>			.00
<b>AMOUNT COLLECTED</b>			101.76
<b>PAYMENT FOR</b>			<b>DEPUTY</b>
FULL YEAR PAYMENT REAL PROPERTY		PAID: 08/10/2015	JAC

PLEASE EXAMINE YOUR RECEIPT CAREFULLY AND BE SURE IT COVERS ALL REAL ESTATE OR PERSONAL PROPERTY

*Thank you for your Payment*

*Please verify your Receipt*

*Nicholas County Sheriff and Treasurer*  
 700 Main St, Suite 3  
 Summersville, WV 26651  
 304-872-7842  
 www.wvnscsd.com

**A G Lands, LLC  
HC 71 Box 12 B  
Augusta, West Virginia 26704**

October 6, 2015

Walter Energy Claims Processing Center  
c/o KCC  
2335 Alaska Avenue  
El Segundo, California 90245

Reference: Proof of Claim against Atlantic Leaseco, LLC  
(Case No. 15-02773)  
AG Lands, LLC assigned on line ID 22951763

Gentlemen:

As obligated by lease dated November 15, 2006, Atlantic Leaseco has been paying the property taxes on approximately 67.5 Ac (Taxes as 61.3 Ac). See Attachment 1 for the lease obligation in section 12.

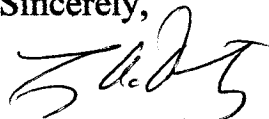
Attachment 2 shows that they have been reimbursing the property taxes thru tax year 2014, which proves the lease is still active.

Attachment 3 presents tax year 2015 for payment which was billed by the County of Nicholas in Hamilton District prior to the bankruptcy filing. The amount requested to be reimbursed to A G Lands, LLC is \$101.76

It is noted for the record that to renew the lease Atlantic Lease Co that a payment of \$4500.00 is due on November 15 of each year. And A G Lands, LLC is reserving all of its rights that it may have at that time.


Enclosed is a stamped and addressed envelope to show that this claim has been received.

Sincerely,



Larry A. Deitz  
Member

Enclosures  
CC: file



Walter Energy, Inc.  
c/o KCC  
2335 Alaska Ave  
El Segundo, CA 90245

000088

PRF # 72283  
CaseNo.: 15-02741  
Svc: 2

PackID: 4902  
NameID: 12100690

A. G. LANDS, LLC  
HC 71, BOX 12B  
Augusta, WV 26704

Attachment 1

COPY

Surface Lease  
67.5 Ac.

(Walkup Lease)

Taxed as  $\frac{1}{4}$  int  
in 61.3 Ac to  
A.G. Lands, LLC

**LEASE**

**by and between**

**WMONGER, LLC, A. G. LANDS, LLC, AND WHITE PINE, INC., LESSORS,**

**and**

**ATLANTIC LEASECO, LLC**

**dated**

November 15, 2006

## TABLE OF CONTENTS

1.	<b>NO WARRANTY OF TITLE OR CONDITION BY LESSOR:</b> .....	2
2.	<b>TERM:</b> .....	4
3.	<b>RIGHTS AND PRIVILEGES LEASED:</b> .....	5
4.	<b>RESERVATIONS AND EXCEPTIONS:</b> .....	6
5.	<b>MINING PRACTICES AND OPERATIONS BY LESSEE:</b> .....	9
6.	<b>MAPPING BY LESSEE:</b> .....	12
7.	<b>COMPLIANCE BY LESSEE WITH OTHER DOCUMENTS:</b> .....	13
8.	<b>INSPECTION BY LESSOR:</b> .....	14
9.	<b>ROYALTY PAYMENTS:</b> .....	14
10.	<b>ADVANCE MINIMUM ROYALTY; RECOUPMENT; WEIGHING AND MEASURING:</b> .....	16
11.	<b>RECORDS AND BOOKS OF ACCOUNT:</b> .....	19
12.	<b>PAYMENT OF TAXES BY LESSEE:</b> .....	19
13.	<b>COMPLIANCE WITH LAWS BY LESSEE:</b> .....	21
14.	<b>LANDLORD'S LIEN:</b> .....	21
15.	<b>PROHIBITION AGAINST TRANSFER:</b> .....	21
16.	<b>DEFAULT; FORFEITURE; CURE:</b> .....	24
17.	<b>NO WAIVER OF RIGHTS:</b> .....	27
18.	<b>ARBITRATION:</b> .....	28
19.	<b>NOTICE:</b> .....	29
20.	<b>INDEMNITY, BLACK LUNG, WORKERS' COMPENSATION:</b> .....	30

21.	<b>REMOVAL AND ABATEMENT OF NUISANCES, ENVIRONMENTAL HAZARDS, AND POLLUTION OF WATER, STREAMS OR AIR:.....</b>	<b>32</b>
22.	<b>DISPOSAL OF WASTE MATERIAL, MINING DEBRIS AND OVERBURDEN: ..</b>	<b>33</b>
23.	<b>INSURANCE: .....</b>	<b>34</b>
24.	<b>PAYMENT OF WHEELAGE BY LESSEE:.....</b>	<b>35</b>
25.	<b>CONVEYANCE OF THE SURFACE OF THE DEMISED PREMISES.....</b>	<b>37</b>
26.	<b>SEVERABILITY OF PROVISIONS: .....</b>	<b>38</b>
27.	<b>RELATIONSHIP OF THE PARTIES: .....</b>	<b>39</b>
28.	<b>CONDEMNATION: .....</b>	<b>39</b>
29.	<b>CAPTIONS:.....</b>	<b>40</b>
30.	<b>RECORDING MEMORANDUM:.....</b>	<b>40</b>
31.	<b>ENTIRE AGREEMENT:.....</b>	<b>40</b>
32.	<b>CONSTRUCTION:.....</b>	<b>41</b>
33.	<b>APPLICABLE LAW:.....</b>	<b>41</b>
34.	<b>GUARANTY: .....</b>	<b>42</b>

**This LEASE, made this 15th day of November, 2006, by and between WMONGER, LLC, a West Virginia Limited Liability Company, A. G. LANDS, LLC, a West Virginia Limited Liability Company, and WHITE PINE, INC., a West Virginia Limited Liability Company, hereinafter called "Lessor", and ATLANTIC LEASECO, LLC, a Delaware Limited Liability Company, hereinafter called "Lessee".**

**W I T N E S S E T H:**

That for and in consideration of the rents and royalties herein reserved and to be paid by Lessee to Lessor, as hereinafter provided, and of the terms, conditions, covenants, stipulations and agreements hereinafter set forth and to be kept and performed by Lessee, Lessor does hereby demise, lease and let unto Lessee, subject to all the terms and provisions of this Lease, the surface of those certain lands consisting of 67.5 acres, situate in Nicholas County, West Virginia, the approximate surface boundaries of which are shown on "Exhibit A" attached hereto and made a part hereof (the "demised premises"), together with the right to mine and remove by strip (surface), mountain top removal, highwall and deep mining methods (but excluding the auger mining method without specific prior written consent for a particular specific location from Lessor) all seams of coal lying above the Sewell seam of coal, in, on and under the demised premises. Said boundaries of land, excluding the coal, is sometimes hereinafter referred to as the "demised premises". Said coal in, on and under the demised premise that is owned by Lessor is sometimes hereinafter referred to as the "coal".

One or more of the parties comprising the Lessor may lease the coal underlying the demised premises to Lessee by a separate lease or separate leases, and in the event there are any conflicts, either expressed or implied, between this Lease and any such other lease regarding the use of the surface of the demised premises by Lessee in connection with the mining of the coal with



**11. RECORDS AND BOOKS OF ACCOUNT:**

Lessee agrees to keep and retain, for a period of five (5) years after the termination of this Lease, accurate books of account and records showing all demised coal mined from and all foreign coal transported over, processed, marketed and shipped from or upon the demised premises, together with the correct weights thereof, the selling price of all such coal and the purchases thereof, and showing all coal mined and all coal shipped from other premises if commingled with the demised coal, together with the correct weights thereof, to which books and records Lessor or Lessor's duly authorized agents shall, at all reasonable times, have access for the purpose of examination and for verification of the statements hereinbefore provided to be furnished by Lessee; and Lessor for like purposes, is hereby authorized to demand and require of any person who mines, processes, transports or handles demised coal or foreign coal, an inspection of such person's books and records showing the detailed weight and quantity of all such coal and all pertinent information relating thereto.

**12. PAYMENT OF TAXES BY LESSEE:**

(a) Lessee shall, during the period this Lease is in effect, as rent reserved under contract, pay all taxes, levies, and assessments imposed by the United States, the State of West Virginia, or any political subdivision thereof, upon the interests of Lessor in the demised coal and the demised premises and upon all personal property and structures placed or permitted upon the demised premises by Lessee. Lessor shall pay all taxes, levies and assessments imposed upon any interests of the demised premises owned by Lessor and not herein leased (e.g., oil and gas), as well as upon property, structures, and improvements placed upon the demised premises by Lessor, its contractors, agents and/or employees. If any payment on account of any taxes is made by either Lessee or Lessor which should have been made in the first instance by the other, the same shall be

repaid by the party having the obligation to pay the same upon statement and demand by the party paying the same. It is not intended that either party shall pay or be required to pay any income tax, gross receipts tax, severance tax, gift tax, estate or inheritance tax or transfer tax properly assessed against the other. Notwithstanding the foregoing, Lessee shall have the right to challenge in good faith, by legal and proper means, in the name, place and stead of Lessor, the amount, validity, and equality of any such taxes, levies or assessments that Lessee is required to pay hereunder; provided, however, that Lessee shall at all times protect Lessor's title to the demised coal and demised premises from tax liens, tax sales, or any other encumbrances or impairments resulting directly or indirectly from any such challenge, and Lessee shall be responsible for any interest, penalty or similar charges incurred as a result of any such challenge.

(b) It is acknowledged that taxes levied or assessed on unmined coal may be based upon appraisal reports submitted to the West Virginia Department of Tax and Revenue. It is the responsibility of the Lessee to prepare reports annually that are submitted to the West Virginia Department of Tax and Revenue which may be used to determine ad valorem property taxes assessed on unmined coal based on the value of the demised premise as a "Reserve Coal Property". After production of coal commences, Lessee shall prepare (and submit copies to Lessor) annual appraisal reports for production of coal and other mined resources, prepared pursuant to the laws and regulations of the State of West Virginia, with respect to Lessee's operations on the demised premises. It is acknowledged that taxes levied or assessed on unmined coal may increase based upon such annual appraisal reports prepared for the "Active Mining Property". Lessee's payments to Lessor for the amount of taxes attributable to the Active Mining Property annual appraisal reports on unmined coal shall continue and survive any termination or cancellation of this Lease until such time as said taxes levied or assessed are not based on such Active Mining Property appraisal reports

prepared by Lessee and are based on the valuation of the demised premises as a Mined Out or Unmineable Coal Property pursuant to reports prepared and submitted by Lessee.

**13. COMPLIANCE WITH LAWS BY LESSEE:**

Lessee covenants that it will comply in all material respects with the laws of the State of West Virginia and the United States of America which are in any way applicable to Lessee or the demised premises or Lessee's activities thereon, and that it will promptly pay all awards, contributions, and taxes or assessments in connection with said laws or in connection with future unemployment compensation laws, social security laws, or other laws of like or different nature, both state and federal, arising out of Lessee's activities which might or could become a lien upon any of the rights of Lessee hereunder or upon any of the property of the Lessee located upon the demised premises.

**14. LANDLORD'S LIEN:**

The royalties, rentals, wheelage, taxes, and all other monies agreed to be paid by Lessee under this Lease shall be deemed and considered as rent reserved by Lessor upon contract and for which Lessor shall have a landlord's lien as provided for by the West Virginia Code and with respect to which Lessor shall have all remedies now or hereafter given by the laws of the State of West Virginia for the collection of rents are reserved by Lessor in respect to the monies so payable.

**15. PROHIBITION AGAINST TRANSFER:**

(a) Lessee shall not sublet, assign, encumber, mortgage, transfer, pledge, or set over any of its estate, interest, or rights under this Lease, or any part thereof, or all or any part of the demises premises, or demised coal, to any person, firm, partnership, limited liability company, corporation, or other entity whatsoever. Neither this Lease, the estate hereby created, nor the rights

Attachment 2

A G LANDS, LLC  
HC 71 BOX 12B  
AUGUSTA, WEST VIRGINIA 26704

December 3, 2014

Atlantic Leaseco, LLC  
702 Professional Park  
Suite 104  
Summersville, WV 26651

Ref: Lease of November 15, 2006  
67.5 Ac Surface  
Hamilton District  
Nicholas County

Gentlemen:

In accordance with the mining lease agreement, requested hereby is reimbursement of the property taxes paid for the 2013 and 2014 tax years.

Copies of paid tax tickets 8161 in the amount of \$91.12 for 2013 and 8205 in the amount of \$93.26 for 2014 are enclosed.

You may make one payment in the amount of \$184.38 to A G Lands, LLC at the above address.

Thank you for your attention in this matter.

Sincerely,

Larry A. Deitz  
Member

Enclosure  
C: file

Paid ck 004406 \$184.38 12/17/14  
Walter Emergency

Walter Minerals  
PO Box 133  
Brookwood, AL 35444  
205-554-6150

CHECK FRAUD IS A FEDERAL OFFENSE. THIS CHECK IS PHOTOGRAPHICALLY, CHEMICALLY AND MICROPRINTING PROTECTED  
THE FACE OF THIS CHECK HAS A SECURITY VOID BACKGROUND. DO NOT CASH IF VOID IS VISIBLE.



63-466/631

REGIONS  
CONTROL DISBURSEMENT - WEST PALM POINT

004406

THIS CHECK MUST BE CASHED WITHIN 90 DAYS

WALTER MINERALS  
P.O. BOX 133  
BROOKWOOD, AL 35444  
205-554-6150

DATE

PAY THIS AMOUNT

17-DEC-14

\$184.38

WALTER MINERALS

*COPY*

PAY  
TO THE  
ORDER OF

A. G. LANDS, LLC  
HC 71, BOX 12B  
Augusta WV 26704

*Mitchell Druff*

AUTHORIZED SIGNATURE

⑈004406⑈ ⑆063104668⑆ 5601151348⑈

WALTER MINERALS

004406

Invoice Number	Description	Invoice Date	Discount	Payment
2013&2014_PROP _TAXES	2013 & 2014 WV LEASED PROPERTY TAXES	12-DEC-14	0.00	184.38

0.00

184.38

Invoice Number	Description	Invoice Date	Discount	Payment
2013&2014_PROP _TAXES	2013 & 2014 WV LEASED PROPERTY TAXES	12-DEC-14	0.00	184.38

A. G. Lunds

PAID

Deposited 12/23/14

Reimbursement of Property Taxes 2013  
+ 2014

0.00

184.38