

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. <b>(Check only one Debtor per claim form.)</b>		
<input type="checkbox"/> Atlantic Development & Capital, LLC (Case No. 15-02747) <input type="checkbox"/> Atlantic Leaseco, LLC (Case No. 15-02773) <input type="checkbox"/> Blue Creek Coal Sales, Inc. (Case No. 15-02750) <input type="checkbox"/> Blue Creek Energy, Inc. (Case No. 15-02752) <input type="checkbox"/> J.W. Walter, Inc. (Case No. 15-02755) <input type="checkbox"/> Jefferson Warrior Railroad Company Inc. (Case No. 15-02759) <input type="checkbox"/> Jim Walter Homes, LLC (Case No. 15-02762) <input type="checkbox"/> Jim Walter Resources, Inc. (Case No. 15-02743)		<input type="checkbox"/> Maple Coal Co., LLC (Case No. 15-02764) <input type="checkbox"/> Sloss-Sheffield Steel & Iron Company (Case No. 15-02766) <input type="checkbox"/> SP Machine, Inc. (Case No. 15-02746) <input type="checkbox"/> Taft Coal Sales & Associates, Inc. (Case No. 15-02751) <input type="checkbox"/> Tuscaloosa Resources, Inc. (Case No. 15-02753) <input type="checkbox"/> V Manufacturing Company (Case No. 15-02754) <input type="checkbox"/> Walter Black Warrior Basin, LLC (Case No. 15-02756) <input type="checkbox"/> Walter Coke, Inc. (Case No. 15-02744)
		<input type="checkbox"/> Walter Energy Holdings, LLC (Case No. 15-02758) <input checked="" type="checkbox"/> <b>Walter Energy, Inc. (Case No. 15-02741)</b> <input type="checkbox"/> Walter Exploration & Production LLC (Case No. 15-02757) <input type="checkbox"/> Walter Home Improvement, Inc. (Case No. 15-02760) <input type="checkbox"/> Walter Land Company (Case No. 15-02761) <input type="checkbox"/> Walter Minerals, Inc. (Case No. 15-02763) <input type="checkbox"/> Walter Natural Gas, LLC (Case No. 15-02765)
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): <b>ALBERTO E. RAMIREZ, ROSIBEL RAMIREZ                  RAMIREZ REVOCABLE TRUST - ALBERTO &amp; ROSIBEL RAMIREZ TTEE</b>		<input type="checkbox"/> Check this box if this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  Filed on: _____  <input type="checkbox"/> 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.  <b>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.</b>  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> 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). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input checked="" type="checkbox"/> <b>Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).</b> <b>SENIOR UNSECURED DEBTS</b> Amount entitled to priority: <b>\$ 26,456.21</b>  * 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
Name and address where notices should be sent: <b>ALBERTO E. RAMIREZ, ROSIBEL RAMIREZ                  RAMIREZ REVOCABLE TRUST, ALBERTO &amp; ROSIBEL RAMIREZ, TTEE                  3907 RIVERMOSS LANE                  KATY, TX 77494-2461</b>		
Telephone number: <b>832-228-5294</b> email: <b>ramirez089@gmail.com</b>		
Name and address where payment should be sent (if different from above):  <div style="text-align: right;"> <input checked="" type="checkbox"/> <b>Date Stamped Copy Returned</b>  <input type="checkbox"/> <b>No self addressed stamped envelope</b>  <input type="checkbox"/> <b>No copy to return</b> </div>		
Telephone number: _____ email: _____		
<b>1. Amount of Claim as of Date Case Filed:</b> \$ <u>26,456.21</u> 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. <input type="checkbox"/> 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.		
<b>2. Basis for Claim:</b> <u>PURCHASE OF CORPORATE BOND CUSIP # 93317Q-44-8</u> (See instruction #2)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> <u>9953</u>	<b>3a. Debtor may have scheduled account as:</b> (See instruction #3a)	
<b>3b. Uniform Claim Identifier (optional):</b> (See instruction #3b)		
<b>4. Secured Claim (See instruction #4)</b> 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> 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: \$ _____		
<b>6. Claim Pursuant to 11 U.S.C. § 503(b)(9):</b> 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)		
<b>7. Credits.</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #7)		
<b>8. Documents:</b> 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:		
<b>9. Signature:</b> (See instruction #9) Check the appropriate box. <input checked="" type="checkbox"/> I am the creditor. <input type="checkbox"/> I am the creditor's authorized agent. <input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.) <input type="checkbox"/> 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: <u>ALBERTO E. RAMIREZ</u> Title: <u>ROSIBEL RAMIREZ</u> Company: _____ Address and telephone number (if different from notice address above): <u>3907 RIVERMOSS LANE, KATY, TX 77494-2461</u> Telephone number: <u>832-228-5294</u> Email: <u>ramirez089@gmail.com</u>		
Signature: <u>James Ramirez</u> Date: <u>10/07/2015</u> (Signature) (Date)		

**MORTZMAN CARSON CONSULTANTS**

**COURT USE ONLY**  
**RECEIVED**  
**OCT 09 2015**



DATED 01/17/14

Account Number ██████████-4002  
YOUR FINANCIAL ADVISOR  
DELEON/DELEON

361-883-7421 / 800-336-1423



PCG43017 005970  
ALBERTO E RAMIREZ ROSIBEL  
RAMIREZ REVOCABLE TRUST TR  
ALBERTO & ROSIBEL RAMIREZ TTEE  
U/A DTD 05/23/2008  
3907 RIVERMOSS LANE  
KATY TX 77494-2461

IF YOU WOULD LIKE TO ENROLL IN OUR ACCESS ONLINE SERVICE OR SIGN UP TO RECEIVE THIS  
CONFIRMATION ELECTRONICALLY, VISIT US AT [WWW.WELLSFARGOADVISORS.COM](http://WWW.WELLSFARGOADVISORS.COM).

BOUGHT	QUANTITY	PRICE	PRINCIPAL
WALTER ENERGY INC COMPANY GTD CALLABLE CPN 9.875% DUE 12/15/20 DTD 06/15/13 FC 12/15/13 CALL 12/15/16 @ 104.938	30,000	87.125000000	26,137.50
SECURITY NUMBER 8795-503	ACCOUNT TYPE CASH	ACCRUED INTEREST	312.71
CUSIP 93317Q-AH-8	TRADE DATE 01/17/14	TRANSACTION FEE	6.00
SOLICITED	SETTLEMENT DATE 01/23/14		
		<b>NET AMOUNT</b>	<b>\$26,456.21</b>

**MARKET:** PRINCIPAL.

**SECURITY INFORMATION:** THIS SECURITY RECEIVED A CREDIT WORTHINESS RATING BELOW WHAT IS CONSIDERED INVESTMENT GRADE BY A RECOGNIZED CREDIT RATING AGENCY. SUCH SECURITIES HAVE BEEN DEFINED BY SUCH AGENCIES AS, ON BALANCE, PREDOMINANTLY SPECULATIVE WITH RESPECT TO ABILITY TO PAY INTEREST AND REPAY PRINCIPAL. AS SUCH, THESE SECURITIES ARE SUBJECT TO SPECIAL RISKS OR PRICE AND VALUE DECLINE DUE TO INTEREST RATE FLUCTUATIONS AND TO DEVELOPMENTS WITH THE ISSUER. SOME INVESTORS ACCEPT SUCH RISKS IN RETURN FOR ANTICIPATED HIGHER YIELDS. SEMI-ANNUALLY PAY. SUBJECT TO MAKE WHOLE CALL. MOODY CAA2, S&P CCC+.

**YIELD INFORMATION:** 12.730%. YIELD TO MATURITY DATE.

CALL OR OTHER REDEMPTION FEATURES EXIST WHICH CAN AFFECT YIELD. FOR COMPLETE INFORMATION CONTACT THE OFFICE SERVING YOUR ACCOUNT.

Wells Fargo Advisors, LLC, brokerage account(s) carried by First Clearing, LLC. Wells Fargo Advisors, LLC and First Clearing, LLC, Members FINRA/SIPC are separate registered broker-dealers and non-bank affiliates of Wells Fargo & Company.

Investments and insurance products are: **NOT FDIC-INSURED** **NO BANK GUARANTEE** **MAY LOSE VALUE**

For Address Correction And Payment Due Instructions Please Refer To Contact Information On Page 2 Of This Confirmation

**TERMS OF AGREEMENT**

This transaction(s) is subject to the following terms and conditions as well as the terms of any agreements entered into between you (the client) and Wells Fargo Advisors, LLC and its affiliates, including First Clearing, LLC (collectively, "we" or "us").

1. All transactions are subject to the rules and customs of the market or exchange and its clearing house, if any, where such transactions are executed and where appropriate, of the Financial Industry Regulatory Authority ("FINRA").
2. This transaction(s) is confirmed with the understanding that securities purchased are to be paid for and securities sold are to be delivered.
3. Report any errors associated with this confirmation immediately. Failure to notify us in writing within ten (10) calendar days of receipt of this confirmation constitutes your acceptance of the transaction. Please retain this confirmation for tax purposes.
4. Remittance of funds or securities for this transaction is due on or before settlement date. If payment for securities purchased, or delivery of securities sold, is not received on or before the date required by Regulation T of the Federal Reserve Board, we may cancel the transaction and/or sell the securities purchased, or buy in the securities sold, and you will be liable for any resulting loss and not entitled to any resulting gain.
5. We may lend or pledge any margin securities in your account to others until the amount you have borrowed, plus interest, has been repaid.
6. The time of this transaction, the name of the buyer or seller, and the source and amount of any commission or fee will be furnished upon written request.
7. We may receive compensation for directing option orders to particular broker-dealers and options exchanges for execution. In the event we receive such compensation, it may include cash payments as well as non-cash items such as discounts, reductions, or credits against fees that would otherwise be payable in full. The source and amount of any compensation will be furnished upon written request.
8. If the transaction involves callable securities, the call feature could affect yield. Additional information will be provided upon request.
9. All trades are subject to applicable tax withholding and reporting obligations.
10. This confirmation shall be construed in accordance with the laws of the State of New York.
11. We may from time to time have a long or short position and buy or sell the securities transacted.
12. Open unfilled orders will be canceled before the opening of the next business day following the 180th day from date entered or the good-through date listed on the front of the confirm. Buy orders, sell stop orders and sell stop limit orders are reduced in price by the amount of the dividend on the day a security sells ex-dividend unless we are specifically instructed otherwise. Sell orders, buy stop orders and buy stop limit orders are not reduced in price when a security sells ex-dividend.
13. Transactions may have been effected through an affiliated market maker who may have acted as principal, have a long or short position in this security, and/or have a profit or loss in connection with this transaction.
14. Unless noted as principal we acted as agent. If noted as principal, we have sold to or bought from you and may have received a profit from the transaction and any amount provided in the CHARGE/COMMISSION field is a commission equivalent. For open end Mutual Fund transactions we may act as agent for your account through an arrangement directly with the fund company.
15. Other Fee is the amount we charge you on certain executed orders that is designed to offset certain handling charges or activity assessments we incur for executing orders. This charge is intended to approximate the amount we expect to directly or indirectly pay FINRA, a foreign tax authority, the New York Stock Exchange or other trade reporting market centers where your order is executed. We may collect more or less from you than we pay to such market centers and these differences are retained or paid for by us, as the case may be.
16. You may obtain current market data, including transaction prices for equities and options, debt securities and mutual funds, as well as company and other economic news at [www.finra.org/marketdata/](http://www.finra.org/marketdata/). This information is available at no charge to you for your non-commercial use only.
17. Some securities may have variable coupon rates. Additional information related to calculations of the corporate debt security's interest and principal payments is available upon written request. Request must be made not later than six months from the date of settlement.
18. All new issue transactions are completed pursuant to Registration Statement or where a Prospectus is otherwise required.
19. If a transaction indicates a foreign security, the purchase or sale of that security may have been made outside the U.S. in the currency of the country where it was executed. If the transaction was executed in a foreign market, our agent charges a fee to complete the transaction, and these fees are included in the price on this confirmation. Details of the currency exchange and any fees included in the price are available upon request. Also, the values of foreign securities are affected by changes in currency rates, foreign tax laws, government policies, relations between nations and trading, settlement, custodial and other operational risks. The costs of investing abroad are generally higher than in the U.S., and foreign securities markets may be less liquid, more volatile and less subject to regulatory and governmental supervision than U.S. markets.
20. Long term ratings for municipal insurance companies are not guaranteed, and subject to change. Purchases of insured municipal bonds should be made based upon current status of the insurance company, underlying ratings and client's Investment Objectives.
21. Multiple Capacity indicates that the firm acted in a principal and agency capacity when executing the transaction. As a result, a reportable trade price could not be calculated. Information regarding the trade price, the capacity in which the firm acted for each execution and details regarding remuneration are available upon request.

All Investments are subject to fluctuation in principal value resulting from market or interest rate changes.

Please write your account number on the face of your check and forward to WELLS FARGO ADVISORS LLC 409 S CARANCAHUA ST CORPUS CHRISTI TX 78470. When remittances/securities are due, they must be received by us at the address above on or before the payment/settlement date. Please make all checks payable to First Clearing, LLC.

For questions or concerns regarding your account please contact First Clearing, LLC, at ATTN: H0006-09P, 1 N. Jefferson Ave, St. Louis, MO 63103, 1-800-727-0304.

If you have moved or plan to move, please notify the office servicing your account of your new address.

**Common Abbreviations:**

ADJ Adjustable	FC	First Coupon	REG	Registered
AMT Alternative Minimum Tax	G/O LTD	General Obligation Limited Tax	REV	Revenue Bond
B/E Book Entry	G/O UNLTD	General Obligation Unlimited Tax	RFDG	Refunding
B/Q Bank Qualified	GTD	Guaranteed	VAR	Variable
CPN Coupon	OID	Original Issue Discount	DB	G/O REV
DTD Dated Due	OY	Original Yield	MWC	Make Whole Call
BAB Build America Bond				



A high-yield bond is issued by an organization that is either not rated or does not qualify for an investment-grade credit rating. High yield bonds are volatile and not suitable for all investors. Prices of high yield bonds may fluctuate drastically. Due to their volatile nature, investors should consider their financial ability to continue to hold their investments through periods of volatile markets. The items discussed below are additional factors that you should be aware of when purchasing a high yield bond. For a complete listing of risks and other factors, please refer to the offering document.

**Liquidity** - The liquidity of high yield bonds can be limited. Liquidity refers to the investor's ability to sell a bond quickly and at an efficient price. High-yield bonds can sometimes be less liquid than investment-grade bonds, depending on the issuer and the market conditions at any given time. Bonds may not have a readily available secondary market and you may not be able to get the money you invested in the bond when you wish to liquidate the investment.

**Credit Risk** - All corporate bonds are subject to credit risk as a result of the issuer or company defaulting on interest or principal payment or credit / financial change of status. The risk of default on principal and/or interest is greater for high-yield bonds than for investment-grade bonds. Factors such as business cycle volatility, excessive leverage, or threats from competitors may result in default. Bonds in default lose the majority of their market value and dividends will no longer be issued, and as a result may be highly illiquid. High-yield bonds are also subject to credit risk due to rating agency downgrades of a bond. Downgrades by credit rating agencies may cause bond prices to rapidly decline.

**Company and Industry Risk** - Company specific risks such as poor management, changes in management, failure to perform in a company's industry, rising costs of raw material, regulation and new competition are factors that may negatively impact the value of a high-yield bond. Events that affect an entire industry may cause the bond to lose value.

**Foreign Market Risk** - The value of international high yield bonds is affected by changes in currency rates, tax laws, government policies, relations between nations and trading, settlement, custodial and other operational risks. The costs of investing in these bonds are generally high and international securities markets may be illiquid, volatile and subject to minimal regulatory and governmental supervision. These investments also could be affected by seizure of assets, armed conflict, confiscatory taxation, lack of uniform accounting and auditing standards, and less publicly available financial and other information.

**Currency Risk** - High yield bonds denominated or quoted in currencies other than the U.S. dollar may be affected by changes in foreign currency exchange rates and fluctuations in value of the local currency. The currency risk of investing in non-dollar-denominated securities is the risk that the relevant local currency may weaken independently or lose value relative to the U.S. dollar and as a result the value of the security will decline.

**Compensation** - Wells Fargo Advisors and your Financial Advisor may receive compensation in the form of a commission or mark up from this transaction.

This high yield bond is being purchased through Wells Fargo Advisors, LLC (WFA, LLC) a registered broker / dealer, and a non-banking affiliate of Wells Fargo & Company.

For more information about investing in high yield bonds, please visit the FINRA website at [www.finra.org](http://www.finra.org) or refer to "A Guide to Investing in High Yield Bonds," found on [www.wellsfargoadvisors.com](http://www.wellsfargoadvisors.com) or contact your Financial Advisor.



ALBERTO E RAMIREZ ROSIBEL  
 RAMIREZ REVOCABLE TRUST TR  
 ALBERTO & ROSIBEL RAMIREZ TTEE  
 U/A DTD 05/23/2008  
 JANUARY 1 - JANUARY 31, 2014  
 ACCOUNT NUMBER: █████-4002

**Fixed Income Securities**  
**Corporate Bonds continued**

DESCRIPTION	% OF ACCOUNT	QUANTITY	ADJ PRICE/ ORIG PRICE	ADJ COST/ ORIG COST	CURRENT PRICE	CURRENT MARKET VALUE	UNREALIZED GAIN/LOSS	ACCRUED INTEREST	ESTIMATED	
									ANNUAL INCOME	ANNUAL YIELD (%)
WALTER ENERGY INC COMPANY GTD CALLABLE CPN 9.875% DUE 12/15/20 DTD 06/15/13 FC 12/15/13 CALL 12/15/16 @ 104.938 Moody CAA2, S&P CCC+ CUSIP 933170AH8 Acquired 01/17/14 S	2.32	30,000	87.12	26,143.50	75.5000	22,650.00	-3,493.50	378.54	2,962.50	13.07
<del>██████████</del> <del>SR UNSECURED</del> CPN 4.625% DUE 04/01/21 DTD 09/01/11 FC 10/01/11 Moody B1, S&P B+ CUSIP 24██████████ Acquired 04/08/14 S	5.15	55,000	91.65	50,417.35	91.6250	50,393.75	-23.60	847.92	2,543.75	5.04
<del>██████████</del> <del>SR UNSECURED</del> CPN 6.625% DUE 12/15/21 DTD 12/20/12 FC 06/15/13 Moody B3, S&P B+ CUSIP 24██████████ Acquired 01/06/14 S	4.92	45,000	107.54 107.56	48,393.08 48,410.25	107.0000	48,150.00	-243.08	380.94	2,981.25	6.19
<del>██████████</del> <del>COMPANY GTD</del> CALLABLE CPN 7.875% DUE 08/01/22 DTD 09/01/12 FC 09/01/12 CALL 03/01/17 @ 103.938 Moody B3, S&P B+ CUSIP 06██████████ Acquired 04/08/14 S	5.23	50,000	101.26 101.25	50,630.58 50,632.00	102.2500	51,125.00	494.42	1,640.63	3,937.50	7.70