

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

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"/> 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"/> Walter Energy, Inc. (Case No. 15-02741) <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): AJAY NARANG		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (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. 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. <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 type="checkbox"/> 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
Name and address where notices should be sent: AJAY NARANG 5 ORCHARD GROVE MONROE TWP, NJ 08891		
Telephone number: 609-655-5014 email: narangav@msn.com		
Name and address where payment should be sent (if different from above): Same as above		
Telephone number: 609-655-5014 email: narangav@msn.com		
1. Amount of Claim as of Date Case Filed: \$ 2,146.87 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.		
2. Basis for Claim: 275 shares @ \$7.56 each (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: 1058	3a. Debtor may have scheduled account as: Share holder (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: <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: \$ _____		
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. <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: AJAY NARANG Title: _____ Company: _____ (Signature) [Signature] (Date) 10/9/2015 Address and telephone number (if different from notice address above): Same as above		
Telephone number: _____ Email: _____		

MURTZMAN CARSON CONSULTANTS

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Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.



Investment Report

March 1, 2014 - March 31, 2014

Fidelity Roth IRA 177-993875 AJAY NARANG - ROTH INDIVIDUAL RETIREMENT ACCOUNT - FMTC CUSTODIAN

Holdings	(Symbol) as of March 31, 2014	Performance March 31, 2014	Quantity March 31, 2014	Price per Unit March 31, 2014	Cost	Total Value March 31, 2014
WALTER ENERGY INC COM USD0.01	ISIN #US93317Q1058 SEDOL #B3SPDS6 (WLT)		275,000	7.560	2,146.87	2,078,600
EAI: \$11.00, EY: 0.53%						
Subtotal of Stocks						
Core Account 10% of holdings						
FDIC INSURED DEPOSIT AT WELLS FARGO IRA		Interest Rate 0.01%	1,162,530	1.000	not applicable	1,162,530
NOT COVERED BY SIPC (OPTRQ)						
Subtotal of Core Account						
Total						\$ 12,228.32

All positions held in cash account unless indicated otherwise.
 Total Cost does not include the cost basis on core, money market or other positions where cost basis is unknown or not applicable.
Estimated Annual Income (EAI) & Estimated Yield (EY) - EAI is an estimate of annual income for a specific security position over the next rolling 12 months. EY is calculated by dividing the current EAI for a security position by its statement closing date market value. EY reflects only the income generated by an investment; it does not reflect changes in its price, which may fluctuate. For certain types of securities, EAI and EY could include the return of principal or capital gains which would render them overstated. EAI and EY are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. There is no guarantee that your investments will actually generate the EAI or EY presented. Actual income and yield might be higher or lower. EAI and EY should not be confused with a security's 30-day Yield or 7-day Yield, if provided, as such yield quotations reflect the actual historical performance of a security. For additional information, including calculation details, refer to the "Additional Information and Endnotes" section at the end of your statement.

Customers are responsible for monitoring their total assets at the Program Bank to determine the extent of available FDIC insurance. Subject to the terms of the customer agreement, customers are reminded that funds are swept to a Program Bank on the business day following the date that funds are credited to your account and until swept to a Program Bank, funds are covered by SIPC. For additional information, please see the FDIC-Insured Deposit Sweep Disclosures on Fidelity.com. The stated Interest Rate is the Interest rate effective for Cash Balances in your FDIC-Insured Deposit Sweep on the last day of the statement period.



Investment Report

June 1, 2015 - June 30, 2015

Fidelity Traditional IRA 205-874167 VANDHNA NARANG - TRADITIONAL IRA - FIDELITY MANAGEMENT TRUST CO - CUSTODIAN

Holdings (Symbol as of June 30, 2015)	Quantity June 30, 2015	Performance June 30, 2015	Price per Unit June 30, 2015	Cost	Total Value June 30, 2015	Total Value June 30, 2015
BLACKROCK INC (BLK) EAI: \$180.80, EY: 2.52%	15,000		34.50	5,175.00	517,500	517,500
CLIFFS NAT RES INC COM (CLF)	100,000		4.33	433.00	4,330.00	4,330.00
FORD MTR CO DET COM (F) EAI: \$120.00, EY: 4.00%	200,000		4.50	900.00	9,000.00	9,000.00
GENERAL MTRS CO COM (GIM) SEDOL #B96M79 (GIM) EAI: \$144.00, EY: 4.52%	100,000		3.78	378.00	3,780.00	3,780.00
IROBOT CORP COM (IRBT)	100,000		1.38	1,380.00	13,800.00	13,800.00
VALE S.A. SPONS ADR REPR4 (VALE) EAI: \$39.40, EY: 6.69%	200,000		4.63	926.00	9,260.00	9,260.00
WALTER ENERGY INC COM USD0.01 ISIN #US93317Q1058 SEDOL #2951805 (WLT)	275,000	1115.13	0.218	59.95	59.95	59.95
Subtotal of Stocks		16.82		4,633.45	130.10	130.10
Mutual Funds 33% of holdings						
INVESCO DIVIDEND INCOME FUND A (IAUTX) EAI: \$30.56, EY: 2.02%	73,000		20.70	1,509.00	1,509.00	1,509.00
DEUTSCHE LATIN AMERLEQUITY FUND-A (SLANX) EAI: \$17.52, EY: 1.80%	43,668		20.70	904.00	904.00	904.00
FIDELITY ADVISOR GROWTH & INCOME CL A (FGIRX) EAI: \$19.27, EY: 1.35%	44,816		20.70	927.00	927.00	927.00
FIDELITY ADVISOR ENERGY CLASS A (FANAX) EAI: \$19.70, EY: 0.71%	87,098		20.70	1,801.00	1,801.00	1,801.00
FIDELITY ADVISOR HEALTH CARE CL A (FACDX)	11,638		20.70	240.00	240.00	240.00
FIDELITY ADVISOR EMERGING MKTS CL A (FAMKX)	38,351		20.70	793.00	793.00	793.00
FIDELITY ADVISOR EMERGING ASIA CL A (FEAAX)	44,498		20.70	921.00	921.00	921.00
FIDELITY ADVISOR LATIN AMERICA CL A (FLAAX)	20,516		20.70	424.00	424.00	424.00
MAINSTAY EPOCH US ALC CAP FD CL A (MAAAX) EAI: \$10.66, EY: 0.78%	47,784		20.70	989.00	989.00	989.00
PIONEER EMERGING MARKETS CLASS A (PEMFX)	10,000		20.70	207.00	207.00	207.00