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

In re:	Chapter 11
WALTER ENERGY, INC., *et al.*,[1]	Case No. 15-02741-TOM11
Debtors.	Jointly Administered

NOTICE OF APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C., AS SPECIAL COUNSEL FOR THE DEBTORS AND DEBTORS-IN-POSSESSION *NUNC PRO TUNC* TO THE PETITION DATE

PLEASE TAKE NOTICE that on August 12, 2015, Walter Energy, Inc. and its affiliated debtors and debtors-in-possession (each a "Debtor" and, collectively, the "Debtors"), by and through their undersigned counsel, filed the *Debtors' Application for an Order Authorizing the Retention and Employment of Ogletree, Deakins, Nash, Smoak & Stewart, P.C., as Special Counsel for the Debtors and Debtors-In-Possession Nunc Pro Tunc to the Petition Date* (the "Application").

PLEASE TAKE FURTHER NOTICE that objections or responses to the Application, if any, must be filed with the United States Bankruptcy Court for the Northern District of

[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.

Alabama, Southern Division, and served so as to be received by the undersigned counsel on or before **August 26, 2015** (the "Objection Deadline").[2]

PLEASE TAKE FURTHER NOTICE that a hearing on the Application will be held on **September 2, 2015 at 11:30 a.m. (prevailing Central Time)** before the Honorable Tamara O. Mitchell, at the United States Bankruptcy Court for the Northern District of Alabama, Southern Division, Courtroom #3, Robert S. Vance Federal Building, 1800 Fifth Avenue North, Birmingham, Alabama 35203-2111 (the "Bankruptcy Court").

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS OR RESPONSES ARE RECEIVED IN ACCORDANCE WITH THE TERMS OF THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: August 12, 2015

BRADLEY ARANT BOULT CUMMINGS LLP

/s/Patrick Darby

Patrick Darby
Jay Bender
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- and -

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[2] All deadlines and hearing dates set forth in this notice are based upon the Court's *Order Pursuant to 11 U.S.C. §§ 102 and 105(a) and Bankruptcy Rules 2002(m) and 9007 Implementing Certain Notice and Case Management Procedures* [Docket No. 56].

Email: kcornish@paulweiss.com, ctobler@paulweiss.com

Proposed Counsel to the Debtors and
Debtors-in-Possession

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

In re:	**Chapter 11**
WALTER ENERGY, INC. *et al.*,[1]	**Case No. 15-2741-TOM11**
Debtors.	**Jointly Administered**

DEBTORS' APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C., AS SPECIAL COUNSEL FOR THE DEBTORS AND DEBTORS-IN-POSSESSION *NUNC PRO TUNC* TO THE PETITION DATE

Walter Energy, Inc. and its affiliated debtors and debtors-in-possession (each a "Debtor" and, collectively, the "Debtors"), hereby apply (the "Application") for entry of an order substantially in the form of Exhibit A hereto (the "Proposed Order") pursuant to sections 327(e) and 328 of title 11 of the United States Code (the "Bankruptcy Code") and rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), authorizing the retention and employment of Ogletree, Deakins, Nash, Smoak & Stewart, P.C. ("Ogletree Deakins") as the Debtors' special counsel *nunc pro tunc* to the Petition Date (as defined below).[2] In support of

[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. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the Debtors' bankruptcy cases.

[2] Contemporaneously herewith, the Debtors are filing applications for orders authorizing the retention and employment of Paul, Weiss, Rifkind, Wharton & Garrison ("Paul Weiss") and Bradley Arant Boult Cummings

this Application, the Debtors rely upon the Declaration of John R. Woodrum (the "Woodrum Declaration"), attached hereto as Exhibit B and respectfully state as follows:

JURISDICTION AND NOTICE

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b) and venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 327(e) and 328(a) of the Bankruptcy Code and rule 2014 of the Bankruptcy Rules.

BACKGROUND

3. On the date hereof (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code, thereby commencing the instant cases (the "Chapter 11 Cases"). The Debtors continue to manage and operate their businesses as debtor-in-possession under sections 1107 and 1108 of the Bankruptcy Code.

4. On July 30, 2015, the Bankruptcy Administrator for the Northern District of Alabama appointed the Official Committee of Unsecured Creditors (the "Creditors Committee"), which appointment was subsequently amended to add two additional members to the Creditors Committee [Docket Nos. 268 & 342]. In addition, on July 30, 2015, the Court entered an order authorizing the formation of a committee of retired employees pursuant to sections 1114(c)(2) and 1114(d) of the Bankruptcy Code. No trustee or examiner has been appointed in the Chapter 11 Cases.

5. Information regarding the Debtors and the events leading to the Debtors' businesses, their capital structure, and the events leading to the Debtors' decision to file these

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LLP ("BABC") as Debtors' chapter 11 counsel and Maynard Cooper & Gale, P.C. ("Maynard Cooper") as special litigation and corporate counsel.

Chapter 11 Cases is set forth in detail in the Declaration of William G. Harvey in Support of First Day Motions [Docket No. 3].

RELIEF REQUESTED

6. By this Application, the Debtors seek the authority to employ and retain Ogletree Deakins as their special labor-relations counsel in connection with the prosecution of their Chapter 11 Cases and the performance of legal services as set forth herein.

7. These Chapter 11 Cases are likely to be complex and will require counsel with extensive experience and specialized expertise in, among other areas, labor-relations matters. Ogletree Deakins is a full-service labor and employment law firm with experience and expertise in every major substantive area of legal practice involving workplace issues, and its regular clients include leading public companies in a variety of industries, smaller and privately-held businesses, major non-profit organizations, and individuals.

8. The Debtors have selected Ogletree Deakins as their special labor-relations counsel in these Chapter 11 Cases because of the firm's extensive experience and knowledge serving as outside counsel to the Debtors with respect to certain labor matters. In this role, Ogletree Deakins has been instrumental to the Debtors' needs. Ogletree Deakins' professionals have worked closely with the Debtors' management and Ogletree Deakins is well-acquainted with, and has developed relevant experience and historical knowledge regarding, the Debtors' labor and employment matters with respect to the Debtors' union contracts. Ogletree Deakins will continue to provide effective, efficient, and critical services to the Debtors in these Chapter 11 Cases.

SCOPE OF SERVICES

9. Ogletree Deakins has represented the Debtors in a wide array of legal matters for ten years. As a result, Ogletree Deakins has significant institutional knowledge about the Debtors' businesses and operations and is familiar with the Debtors' legal needs. Ogletree Deakins has also provided extensive advice to the Debtors for the last several months with respect to their labor and employment issues. Accordingly, Ogletree Deakins has significant relevant experience to deal effectively and efficiently with the labor and employment related legal issues likely to arise in the context of the Chapter 11 Cases.

10. The Debtors believe that Ogletree Deakins is both well qualified and uniquely able to represent them as special counsel in an efficient and effective manner. Ogletree Deakins has extensive experience representing businesses with respect to labor and employment matters both inside and outside of chapter 11 and has extensive experience representing employers in the coal industry. Ogletree Deakins has considerable knowledge of the businesses, operations, debt obligations, and restructuring needs of the Debtors. Hiring new legal counsel to represent the Debtors with respect to labor and employment matters would be inefficient and unduly disruptive. As such, retaining Ogletree Deakins is the most efficient and cost effective manner in which the Debtors may obtain necessary services during the Chapter 11 Cases.

11. The Debtors seek to retain Ogletree Deakins to render necessary services relating to the Debtors' labor and employment disputes during the pendency of these Chapter 11 Cases. The professional services that Ogletree Deakins, through its attorneys, will render include:

(a) Preparing, on behalf of the Debtors, all necessary and appropriate motions, proposed orders, other pleadings, notices and other documents in connection with certain labor and employment matters (the "Retained Matters");

(b) Advising and assisting the Debtors in connection with any settlements concerning the Retained Matters; and

(c) Performing all other necessary or appropriate legal services in connection with the Retained Matters.

OGLETREE DEAKINS' DISINTERESTEDNESS

12. For the reasons stated herein, the Debtors believe that Ogletree Deakins is well qualified to represent them as debtors-in-possession in these Chapter 11 Cases, and that the retention of Ogletree Deakins is necessary and in the best interests of the Debtors, their estates and creditors.

13. As previously noted, the Debtors are applying contemporaneously herewith to retain Paul Weiss and BABC as chapter 11 counsel to represent the Debtors in these Chapter 11 Cases, and Maynard Cooper as special litigation and corporate counsel. Ogletree Deakins will work closely with Paul Weiss, BABC, Maynard Cooper, and each of the Debtors' other retained professionals to clearly delineate each professional's respective duties and to prevent unnecessary duplication of services whenever possible.

14. To the best of the Debtors' knowledge, and except as set forth in the Woodrum Declaration, the partners, counsel, and associates of Ogletree Deakins: (a) do not have any connection with any of the Debtors, their affiliates, their creditors, or any other parties in interest, or their respective attorneys and accountants; (b) do not hold or represent an interest adverse to the Debtors' estates; and (c) are "disinterested persons" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.[3]

15. To the best of the Debtors' information and belief:

(a) Ogletree Deakins is not a creditor, equity security holder, or an insider of the Debtors;

[3] This Application is filed under section 327(e) of the Bankruptcy Code to approve Ogletree Deakins as special counsel to the Debtors. Nonetheless, out of an abundance of caution, the Debtors submit that Ogletree Deakins is a "disinterested person" as required by section 327(a) of the Bankruptcy Code.

(b) Ogletree Deakins is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors;

(c) Ogletree Deakins does not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors.

COMPENSATION

16. The professional services of Ogletree Deakins are necessary to enable the Debtors to execute faithfully and competently their duties as debtors-in-possession. Ogletree Deakins has informed the Debtors that, subject to this Court's approval, it will charge the Debtors for its legal services on an hourly basis in accordance with its ordinary and customary rates for matters of this type in effect on the date such services are rendered, and for reimbursement of all costs and expenses incurred in connection with these cases. In the normal course of its business, Ogletree Deakins revises its hourly rates annually. The Debtors seek to employ Ogletree Deakins at Ogletree Deakins' regular standard hourly rates, subject to the approval of the Court upon proper application for compensation. As set forth in the Woodrum Declaration, the standard hourly billing rates of Ogletree Deakins employees range as follows:

Shareholders and Counsel	$350	to	$650
Associates	$250	to	$365
Legal Assistants	$165	to	$175

17. The Debtors believe that the standard hourly rates set forth in the Woodrum Declaration are fair and reasonable and are commensurate with the standard hourly rates Ogletree Deakins customarily bills to its non-bankruptcy clients. The Debtors understand that these standard rates are subject to adjustment from time to time in the ordinary course of Ogletree Deakins' business.

18. In addition to the hourly billing rates set forth above, Ogletree Deakins customarily charges its clients for all costs and expenses incurred. Subject to Court approval, Ogletree Deakins also shall seek reimbursement of the actual, necessary expenses incurred by Ogletree Deakins on behalf of the Debtors and the Debtors' estates in connection with the Debtors' cases. The Debtors understand that such expenses shall include, without limitation, travel costs, express mail costs, messenger and delivery service costs, copying costs, document processing costs, overtime assistance charges, computerized research costs, court fees, transcription costs, and, in general, all identifiable expenses that would not have been incurred except for the representation. The Debtors believe that the foregoing compensation arrangement is fair and reasonable.

19. Ogletree has advised the Debtors that it intends to apply to the Court for compensation for professional services and reimbursement of charges, costs, and expenses incurred in these Chapter 11 Cases in accordance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules of the United States Bankruptcy Court for the Northern District of Alabama (the "Local Rules") and any other applicable orders of this Court. The Debtors understand that final allowance of the fees and expenses of all professionals is subject to approval under sections 330 and 331 of the Bankruptcy Code.

20. As of the Petition Date, Ogletree Deakins was not a creditor of the Debtors. As noted above, over the past ten years Ogletree Deakins has rendered a broad array of legal services to the Debtors. Paragraph 16 of the Woodrum Declaration sets forth a list of the payments received by Ogletree Deakins with respect to services rendered during the 90 days immediately preceding the Petition Date, along with corresponding invoice references. After giving effect to the application of its final prepetition charges, Ogletree Deakins now holds a

retainer in the approximate amount of $100,000.00. Ogletree Deakins will apply such retainer first, against any remaining, unpaid prepetition fees and expenses. As set forth in paragraph 16 of the Woodrum Declaration, after application of the retainer amount to unpaid prepetition fees and expenses, Ogletree Deakins will hold no retainer amount which can be applied against the first bill to the Debtors for postpetition fees and expenses incurred by the Debtors with respect to Ogletree Deakins' work as special counsel in these Chapter 11 Cases.

21. The Debtors believe that it is necessary and in the best interest of their estates and creditors to employ and retain Ogletree Deakins to render professional services on their behalf in these Chapter 11 Cases.

NOTICE

22. Notice of this Application will be provided to: (i) the Bankruptcy Administrator; (ii) counsel to the agent for the Debtors' prepetition secured credit facility; (iii) counsel for the indenture trustee for each of the Debtors' outstanding bond issuances; (vi) counsel to the Steering Committee of First Lien Creditors; (v) counsel to the official committee of unsecured creditors; and (v) all persons and entities that have filed a request for service of filings in these Chapter 11 Cases pursuant to Bankruptcy Rule 2002.

WHEREFORE the Debtors respectfully request the Court to enter the Proposed Order and grant such other, further and different relief as may be just and proper.

Respectfully submitted this 12th day of August, 2015.

Walter Energy, Inc. (on behalf of itself and the other Debtors)

/s/William G. Harvey
By: William G. Harvey
Its: Chief Financial Officer

EXHIBIT A

PROPOSED ORDER

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

In re:	**Chapter 11**
WALTER ENERGY, INC. *et al.*,[1]	**Case No. 15-02741-TOM11**
Debtors.	**Jointly Administered**

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C., AS SPECIAL COUNSEL FOR THE DEBTORS AND DEBTORS-IN-POSSESSION *NUNC PRO TUNC TO THE PETITION DATE*

Upon consideration of the application of Walter Energy, Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each, a "Debtor," and collectively, the "Debtors") for an order authorizing the retention and employment of Ogletree, Deakins, Nash, Smoak & Stewart, P.C. ("Ogletree Deakins") as special counsel for the Debtors *nunc pro tunc* to the Petition Date pursuant to section 327 and 328 of the Bankruptcy Code and rules 2014 of the Bankruptcy Rules (the "Application[2]"); and upon consideration of the declaration of John R. Woodrum in support thereof (the "Woodrum Declaration") and the pleadings of record, the arguments and representation of counsel; and the Court being satisfied based on the

[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] All terms not defined herein have the meanings set forth in the Application.

representations made in the Application and the Woodrum Declaration that said attorneys represent no interest adverse to the Debtors' estates, with respect to the matters upon which they are to be engaged; that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and is in the best interests of the Debtors' estates; and it appearing that the Court has jurisdiction to consider the Application pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that venue of these Chapter 11 Cases is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409 and that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that adequate and proper notice of the Application has been given and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Application is GRANTED, as set forth herein.

2. In accordance with sections 327(e) and 328 of the Bankruptcy Code, the Debtors, as debtors-in-possession, are hereby authorized to employ and retain Ogletree Deakins as special counsel on the terms set forth in the Application and the Woodrum Declaration, effective *nunc pro tunc* to the Petition Date.

3. Ogletree Deakins shall be entitled to allowance of compensation and reimbursement of expenses, upon the filing and approval of interim and final applications pursuant to the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and such other orders as the Court may direct.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

5. This Court shall retain jurisdiction over any and all matters arising from or related to the interpretation or implementation of this Order.

Dated: September ____, 2015.

THE HONORABLE TAMARA O. MITCHELL
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

WOODRUM DECLARATION

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

In re:	**Chapter 11**
WALTER ENERGY, INC. *et al.*,[1]	**Case No. 15-2741-TOM11**
Debtors.	**Jointly Administered**

DECLARATION OF JOHN WOODRUM IN SUPPORT OF THE DEBTORS' APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF OGLETREE, DEAKINS, NASH, SMOAK, & STEWART, P.C., AS SPECIAL COUNSEL FOR THE DEBTORS AND DEBTORS-IN-POSSESSION *NUNC PRO TUNC* TO THE PETITION DATE

I, John R. Woodrum, declare the following:

1. I am a partner in the law firm of Ogletree, Deakins, Nash, Smoak & Stewart, P.C. ("Ogletree Deakins" or the "Firm"). Ogletree Deakins maintains offices for the practice of law at 1909 K Street NW, Suite 1000, Washington, D.C., and in more than 45 other locations in the United States, the U.S. Virgin Islands, Mexico and Europe.

2. I am admitted to practice law in the State of California, the District of Columbia, and before the United States Supreme Court.

[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. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the Debtors' bankruptcy cases.

3. I submit this declaration in connection with the Debtors' Application for an Order Authorizing the Retention and Employment of Ogletree, Deakins, Nash, Smoak & Stewart, P.C. as Special Counsel for the Debtors and Debtors-In-Possession *Nunc Pro Tunc* to the Petition Date (the "Application") in the chapter 11 cases (the "Chapter 11 Cases") of Walter Energy, Inc., together with its affiliates (the "Debtors"), at the hourly rates set forth herein, and in accordance with Ogletree Deakins' normal expense reimbursement policies, in compliance with sections 329 and 504 of title 11 of the United States Code (the "Bankruptcy Code"), and to provide disclosures required under rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Unless otherwise stated in this declaration, I have personal knowledge of the facts set forth herein.

4. Subject to the qualifications herein and to the best of my knowledge, neither I, Ogletree Deakins, nor any partner, counsel, or associate of the Firm represents any entity other than the Debtors in connection with the Debtors' Chapter 11 Cases. In addition, except as set forth herein, to the best of my knowledge, after an inquiry conducted by attorneys and other Ogletree Deakins personnel working under my supervision, neither I, Ogletree Deakins, nor any partner, counsel to, or associate of the Firm represents any party in interest in these Chapter 11 Cases in matters related to the Chapter 11 Cases.

5. Ogletree Deakins has in the past represented, currently represents, and may in the future represent, in matters unrelated to the Debtors' pending Chapter 11 Cases, entities that are claimants or interest holders of the Debtors. Ogletree Deakins, which employs more than 700 attorneys, has a large and diversified labor and employment legal practice that encompasses representation of many financial institutions and commercial corporations. Some of those

entities are, or may consider themselves to be, creditors or parties in interest in the Debtors' pending Chapter 11 Cases or to otherwise have interests in these cases.

6. In preparing this Declaration, I relied on information brought to my attention pursuant to procedures Ogletree Deakins has used to evaluate compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of professionals by a debtor under the Bankruptcy Code (the "Internal Review Procedures"). Pursuant to the Internal Review Procedures, the Firm has taken the following actions to identify the parties relevant to this Declaration and to ascertain Ogletree Deakins' connection to such parties.

a. The Debtors, after a review of their records in consultation with their bankruptcy counsel, created a list that included the following entities: the Debtors' non-debtor affiliates and subsidiaries, the Debtors' current and former (past 5 years) directors and officers, the Debtors' prepetition lenders, noteholders, and indenture trustee; the Debtors' Administrative Agent; the Debtors' significant shareholders, the Debtors' operational counterparties; the Debtors' significant landlords and lessors; the Debtors' significant equipment lessors; the Debtors' financial advisors, accountants, and other professionals; the Debtors' counterparties in ongoing litigation; taxing authorities relevant to the Debtors; permit issuers and regulators relevant to the Debtors; unions; insurers; utilities; surety bond holders; the Debtors' significant customers; and the Debtors' fifty largest unsecured creditors (other than lenders) as of July 10, 2015 (the "Potential Parties in Interest"). A list of the Potential Parties in Interest is attached hereto as Exhibit A.

b. Ogletree Deakins compared each of the Potential Parties in Interest to the Firm's master records database from its conflicts and billing records, which includes all clients (and former clients going back 3 years) for which any attorney time charges have been billed (the "Ogletree Deakins Database"). The Ogletree Deakins Database includes the name of each current and former client, and the names of Ogletree Deakins personnel identified at the time such matter was opened as responsible for such matter. It is the policy of Ogletree Deakins that no new matter may be accepted or opened without completing and submitting to those charged with maintaining the Ogletree Deakins Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and other relevant

parties. Accordingly, the Ogletree Deakins Database is regularly updated for every new client retaining Ogletree Deakins and significant matters undertaken for each client.

c. Any matches between the Ogletree Deakins Database and the list of Potential Parties in Interest were identified (the "Client Match List").

d. An attorney then reviewed the Client Match List and deleted individuals or entities that Ogletree Deakins does not currently represent and has not represented in the last two years. The remaining individuals or entities are set forth on Exhibit B attached hereto.

e. A general inquiry was sent to all Ogletree Deakins attorneys by electronic mail asking them whether any of them or their immediate family members was ever employed by any of the Debtors or own any securities of the Debtors. In addition, the inquiry asked whether any Ogletree Deakins attorney (i) has any connections to the Debtors that are relevant to Ogletree Deakins' engagement; (ii) is related to or has any connections to bankruptcy judges in the Northern District of Alabama, Southern Division; or (iii) is related to or has any connections to any attorney known to be working in the Office of the Bankruptcy Administrator for the Northern District of Alabama.

7. Any parties thus identified that Ogletree Deakins represents as a client or has represented as a client within the last two years were reviewed by an attorney working under my supervision. Based upon such review, Ogletree Deakins believes that it does not hold or represent an interest that is adverse to the Debtors' estates (with any relevant representations identified below), and that Ogletree Deakins is a "disinterested person," as such term is defined by section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and, as required by section 327(a)[2] and referenced by section 328(c) of the Bankruptcy Code, neither holds nor represents any interest adverse to the Debtors and their estates, in that Ogletree Deakins, its partners, counsel, and associates:

[2] The Application is filed under section 327(e) of the Bankruptcy Code to approve Ogletree Deakins as special counsel to the Debtors. Nonetheless, out of an abundance of caution, Ogletree Deakins submits that it is a "disinterested person" as required by section 327(a) of the Bankruptcy Code.

a. are not creditors, equity security holders or insiders of the Debtors, except in the *de minimis* ways set forth below;

b. are not, and were not, within two years before the date of the filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and

c. do not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

8. Disclosure with respect to any connections Ogletree Deakins has or has had with the Debtors, their significant creditors, or any other significant Potential Parties in Interest, any of their respective attorneys and accountants, the bankruptcy judges in the Northern District of Alabama, the Bankruptcy Administrator or any attorneys employed by that office, insofar as I have been able to ascertain after reasonable inquiry, is set forth below:

a. Ogletree Deakins has rendered legal services to the Debtors since 2005 on a wide variety of labor and employment matters, including representing the Debtors as labor and employment counsel.

b. Ogletree Deakins has represented within the last two years, and or currently represents, and may represent in the future, the non-Debtor entities listed on Exhibit B (or their affiliates) in matters unrelated to the Debtors. The list attached hereto as Exhibit B is the product of the implementation of the Internal Review Procedures. With respect to each entity listed in Exhibit B, Ogletree Deakins has been engaged for specific transactions or litigation, none of which relates to the Debtors. Ogletree Deakins has not, does not and will not represent the foregoing entities or any of their respective affiliates with respect to matters related to the Debtors or the Debtors' chapter 11 cases. Ogletree Deakins' relationship or former relationship with the entities listed in Exhibit B will not impair or affect Ogletree Deakins' ability to discharge its duties to the Debtors and their estates. To the best of my knowledge and information, with the exception of the entities listed identified in subparagraph (c) below and their affiliates, none of the entities listed on Exhibit B (each together with their respective affiliates) was the source of more than 1% of Ogletree Deakins' revenue for the 12 months ended April 2015.

c. Only 1 of the Potential Parties in Interest, Tyco, together with its affiliates, accounted for more than 1% of Ogletree Deakins' revenues during the 12 months ended April 2015 (the "1% Clients"). Tyco accounts for more than 1%, but less than 1.5% of Ogletree Deakins' revenue. Ogletree Deakins has considered the position of the 1% Clients in the Debtors' cases and concluded that Ogletree Deakins' representation of the Debtors does not create any conflict of interest with the 1% Clients.

9. Partners, counsel and associates of Ogletree Deakins, including attorneys that may be engaged in Ogletree Deakins' representation of the Debtors, may have in the past been employed by various Potential Parties in Interest, or, when previously employed by other law firms or professional service firms, may have performed services for various Potential Parties in Interest. I do not believe any such connections would in any way affect Ogletree Deakins' ability to effectively represent the Debtors.

10. It is possible that former Ogletree Deakins attorneys are, or were, after leaving Ogletree Deakins, affiliated with various Potential Parties in Interest. I do not personally know of any such connections, however, and do not believe any such connection would in any way affect Ogletree Deakins' ability to effectively represent the Debtors.

11. It is my understanding that no Ogletree Deakins attorney or their respective immediate family members own Walter Energy's stock or are creditors of the Debtors. Ogletree Deakins attorneys invest in a broad array of mutual funds and ETFs, some number of which either currently or may in the future own securities of Walter Energy or some of its creditors.

12. Ogletree Deakins appears in cases, proceedings, and transactions involving many different attorneys, accountants, financial consultants, and investment bankers, some of which have represented in the past, represent now or may represent in the future claimants or other parties in interest in these cases. Ogletree Deakins is not aware of any relationship it has with

such attorneys, accountants, financial consultants, and investment bankers that would be adverse to the Debtors or their estates.

13. It is possible that certain Potential Parties in Interest have provided, and in some cases continue to provide, services to Ogletree Deakins.

14. In addition to the foregoing, after reasonable inquiry, I do not believe there is any connection between Ogletree Deakins and the Office of the Bankruptcy Administrator for the Northern District of Alabama, or any person known by me to be employed as an attorney with the Office of such Bankruptcy Administrator, other than Ogletree Deakins' usual and customary interactions and connections with the Office of the Bankruptcy Administrator and the persons employed therein which arise in the ordinary course of business.

15. In light of the extensive number of the Debtors' creditors and parties in interest, and the fact that the identity of such entities changes frequently, neither I nor the Firm are able to conclusively identify all potential relationships at this time, and reserve the right to supplement this disclosure as additional relationships come to our attention. To the extent I become aware of any additional relationship that may be relevant to Ogletree Deakins' representation of the Debtors, I will promptly file a supplemental affidavit.

16. Prior to the Petition Date, Ogletree Deakins received retainer payments totaling $100,000.00. As of the filing of these Chapter 11 Cases and after application of the final prepetition charges (totaling $104,597.99), Ogletree Deakins held a retainer balance in the approximate amount of $0.00 and was not a creditor of the Debtors. In the 90 days prior to the Petition Date, Ogletree Deakins received the following payments:

Date	Total
5/12/2015	$16,869.82
5/31/2015	$25,087.00
6/29/2015	$61,696.37

17. Within one year prior to the Petition Date the Debtors paid Ogletree Deakins approximately $135,044 for services rendered and related expenses.

18. The Debtors have agreed to pay fees to Ogletree Deakins for services rendered in connection with the Chapter 11 Cases based upon the hourly billing rates that Ogletree Deakins customarily charges similarly situated clients for similar services, and to reimburse Ogletree Deakins for its out-of-pocket expenses incurred in connection with the Chapter 11 Cases. The customary hourly rates for the Ogletree Deakins lawyers and legal assistants primarily responsible for the Debtors' files are as follows:

Shareholders and Counsel	$350	to	$650
Associates	$250	to	$365
Legal Assistants	$165	to	$175

The hourly rates of other attorneys or legal assistants who perform services shall be the customary hourly rates Ogletree Deakins charges to non-bankruptcy clients for similar services. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.

19. The hourly rates set forth above are the Firm's standard hourly rates for work of this nature. These rates are set at a level designed to fairly compensate the Firm for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses.

20. In addition to the hourly billing rates set forth above, Ogletree Deakins customarily charges its clients for all costs and expenses incurred. Such expenses shall include, without limitation, travel costs, express mail costs, messenger and delivery service costs, copying costs, document processing costs, overtime assistance charges, computerized research costs, court fees, transcription costs, and, in general, all identifiable expenses that would not have been

incurred except for the representation. Ogletree Deakins intends to seek reimbursement of the actual, necessary expenses and disbursements incurred by Ogletree Deakins in connection with the representation of the Debtors in accordance with Ogletree Deakins' policies and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules for the United States Bankruptcy Court for the Northern District of Alabama (the "Local Rules"), any order entered in these Chapter 11 Cases establishing procedures for interim monthly compensation and reimbursement of expenses of professionals, and any other applicable orders of this Court.

21. I understand that the Debtors intend to seek authority from the Court to pay professionals employed in the Chapter 11 Cases, including Ogletree Deakins, compensation of 80% of fees and 100% of expenses upon submission of monthly fee applications. I understand that final allowance of Ogletree Deakins' fees and expenses is subject to Court approval under sections 330 and 331 of the Bankruptcy Code.

22. In accordance with the provisions Bankruptcy Code, Ogletree Deakins intends to apply to the Court pursuant to section 330 of the Bankruptcy Code for allowances of compensation for professional services rendered in connection with the Chapter 11 Cases and for reimbursement of actual and necessary expenses incurred in connection therewith in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable orders of the Court.

23. Except as disclosed herein, no promises have been received by Ogletree Deakins, nor any other member or associate thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Ogletree Deakins has received

no promise for compensation from any source other than the Debtors and has no agreement with any other entity to share with such entity any compensation received by Ogletree Deakins.

24. The foregoing constitutes the statement of Ogletree Deakins pursuant to sections 327, 329, and 504 of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 2016(b).

Dated this 28 day of July, 2015.

John R. Woodrum

Sworn to and subscribed before me on this 28 day of July, 2015.

Notary Public
My commission expires: 8-31-15

[NOTARIAL SEAL]

21898618.1

CHERYL ANN BAILEY
COMMONWEALTH OF VIRGINIA
Expires 08-31-15
ID# 7504995
NOTARY PUBLIC

EXHIBIT A

LIST OF POTENTIAL PARTIES IN INTEREST

(A) DEBTORS, NON-DEBTOR AFFILIATES, AND SUBSIDIARIES

0541237 B.C. LTD.

ATLANTIC DEVELOPMENT & CAPITAL, LLC

ATLANTIC LEASECO, LLC

BELCOURT SAXON

BELCOURT SAXON COAL, LTD.

BLACK WARRIOR METHANE CORP.

BLACK WARRIOR TRANSMISSION CORP.

BLUE CREEK COAL SALES, INC.

BLUE CREEK ENERGY, INC.

BRULE COAL PARTNERSHIP

BRULE COAL ULC

CAMBRIAN ENERGYBUILD HOLDINGS ULC

CARDEM INSURANCE CO., LTD.

ENERGYBUILD GROUP, LTD.

ENERGYBUILD HOLDINGS, LTD.

ENERGYBUILD MINING, LTD.

ENERGYBUILD OPENCAST, LTD.

ENERGYBUILD, LTD

HAMER PROPERTIES, INC.

J.W. WALTER, INC.

J.W.I. HOLDINGS CORPORATION

JEFFERSON WARRIOR RAILROAD COMPANY, INC.

JIM WALTER HOMES, LLC

JIM WALTER RESOURCES, INC.

LAND HOLDINGS CORPORATION

MAPLE COAL CO., LLC

MINERAL EXTRACTION AND HANDLING, LTD.

PINE VALLEY COAL, LTD.

SLOSS-SHEFFIELD STEEL & IRON CO.

SP MACHINE, INC.

TAFT COAL SALES & ASSOCIATES, INC.

TUSCALOOSA RESOURCES, INC.

V MANUFACTURING CO.

WALTER BLACK WARRIOR BASIN, LLC

WALTER CANADIAN COAL PARTNERSHIP

WALTER CANADIAN COAL ULC

WALTER COKE, INC.

WALTER ENERGY CANADA HOLDINGS, INC.

WALTER ENERGY HOLDINGS, LLC

WALTER ENERGY, INC.

WALTER EXPLORATION & PRODUCTION, LLC

WALTER HOME IMPROVEMENT, INC.

WALTER LAND COMPANY

WALTER MINERALS, INC.

WALTER NATURAL GAS, LLC

WILLOW CREEK COAL PARTNERSHIP

WILLOW CREEK COAL ULC

WOLVERINE COAL PARTNERSHIP

WOLVERINE COAL ULC

(B) SIGNIFICANT SHAREHOLDERS

ALDEN GLOBAL CAPITAL LTD.

BANK OF AMERICA MERRILL LYNCH (US)

BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.

CREDIT SUISSE SECURITIES (USA) LLC

DEUTSCHE ASSET MANAGEMENT AMERICAS

GOLDMAN SACHS & COMPANY, INC.

THE VANGUARD GROUP, INC.

(C) ADMINISTRATIVE AGENT

MORGAN STANLEY SENIOR FUNDING, INC.

(D) INDENTURE TRUSTEE

WILMINGTON TRUST, N.A.

(E) OPERATIONAL COUNTERPARTIES

ARP PRODUCTION COMPANY LLC

ATLAS RESOURCE PARTNERS, LP

BELCOURT SAXON COAL LIMITED PARTNERSHIP

BLACK WARRIOR METHANE CORP

BLACK WARRIOR TRANSMISSION CORP

CONOCOPHILLIPS

PEACE RIVER COAL INC.

(F) CURRENT AND FORMER (PAST 3 YEARS) DIRECTORS, OFFICERS, AND BOARD MEMBERS

WALTER J. SCHELLER, III

WILLIAM G. HARVEY

EARL H. DOPPELT

KEVIN M. HARRIGAN

MICHAEL D GRIFFIN

A.J. WAGNER

AL KANGAS

BERNARD G. RETHORE

BILL STANHOUSE (CORPORATE COMMUNICATIONS)

BRIAN CHOPIN

CALVEN SWINEA

CAROL W. FARRELL

CHARLES C STEWART

CHARLES P. WILLIS

CHRISTOPHER JOHN DANIELS

DANIEL P CARTWRIGHT

DAN GRUCZA

DANNY L STICKEL

DARREN MAWHINNEY

DAVID LORTIE

GRAHAM MASCALL

GUY HENSLEY

JAMEY RAMSEY

JEANNE BARLOW

JERRY W. KOLB

JOHN MCMILLAN

JOSEPH B. LEONARD

KATHY LOVE

KELLI GANT

MARY R. "NINA" HENDERSON

MICHAEL R. HURLEY

MICHAEL T. MADDEN

MICHAEL T. TOKARZ

MITCHELL MATAYA

PATRICK A. KRIEGSHAUSER

RICHARD A. DONNELLY

ROBERT P. KERLEY

ROBERT SCHNEID

STEPHANIE T. KEY

THOMAS J. LYNCH

DAVID R. BEATTY

HOWARD L. CLARK, JR.

KEITH CALDER

GEORGE R. RICHMOND

VICTOR P. PATRICK

MARK J. O'BRIEN

GREGORY E. HYLAND

DONALD N. BOYCE

DON DEFOSSET

(G) BANKS AT WHICH DEBTORS MAINTAIN DEPOSITORY, CONCENTRATION, DISBURSEMENT, OPERATING, OR RELATED ACCOUNTS

BANK OF AMERICA

JP MORGAN

REGIONS BANK

BB&T

SCOTIA BANK

COMERICA

LLOYDS

BANK OF BUTTERFIELD

(H) SECURED PARTIES

ATCO STRUCTURES & LOGISTICS LTD

BANK OF AMERICA N A AS ADMINISTRATIVE AGENT

BRANDT TRACTOR LTD.

CATERPILLAR FINANCIAL SERVICES CORPORATION

CATERPILLAR FINANCIAL SERVICES LIMITED

COMERICA LEASING CORPORATION

DELL FINANCIAL SERVICES L.L.C.

GATX CORPORATION

GE CAPITAL CANADA EQUIPMENT FINANCING & LEASING COMPANY

GENERAL ELECTRIC CAPITAL CORPORATION

HORIZON NORTH CAMP & CATERING INC.

IKON FINANCIAL SVCS

INARI INC.

JOY TECHNOLOGIES INC.

KEY EQUIPMENT FINANCE CANADA LTD

KKR CREDIT ADVISORS

KKR DEBT INVESTORS II (2006)

MARYLAND STATE RETIREMENT AND PENSION SYSTEM

MORGAN STANLEY SENIOR FUNDING, INC. , AS COLLATERAL AGENT

NATIONAL LEASING GROUP INC.

NEATHERLIN NINA

OREGON PUBLIC EMPLOYEES RETIREMENT FUND

PHILLIPS MACHINE SERVICE, INC.

PRESIDIO INVESTORS LIMITED

SERVISFIRST BANK

SPRUCE INVESTORS LIMITED

SPRUCE INVESTORS II LIMITED PARTNERSHIP

THE CIT GROUP/EQUIPMENT FINANCING INC

THE FIFTH THIRD LEASING COMPANY

THE HUNTINGTON NATIONAL BANK

THE MCPHERSON COMPANIES, INC.

THOMPSON TRACTOR CO., INC.

TRANSPORTACTION LEASE SYSTEMS INC.

WILMINGTON TRUST, NATIONAL ASSOCIATION, AS COLLATERAL AGENT

XEROX CANADA LTD

(I) SIGNIFICANT CUSTOMERS

A NEILSEN

ABC COKE

ACOMINAS

AK STEEL

ALABAMA POWER

AMALGMATED SUGAR

AMS BRAZIL

AMS BSM

AMS MEXICO

ANGLO (PEACE RIVER)

APC BTU ADJ

APCO

APPALACHIAN POWER COMPANY

ARCELOR

ARCELORMITTAL SOURCING

AVANI RESOURCES

BAOSTEEL

BAYER CORP

BENERGY

BLUE CREEK COAL SALES

BREMEN CASTINGS

CALGON CARBON CORPORATION

CAPITAL STEEL

CARMEUSE

CEDAR SPRING GA

CEMEX DEMOPOLIS

CEMEX GA

CHINA RAILWAY MATERIALS

CHINA STEEL

CHOCTAW LOADINGN FEE

CITGO PETROLEUM

CORUS

COSIPA

CPL

CRM

CSN

DALTON CORPORATION

DBK

DEETER FOUNDRY

DILLIGEN HUETTE

DRUMMOND

ECI

EGL

EMERALD INTERNATIONAL CORPORATION

ERDEMIR

ERI

FREIGHT REVENUE DILLIGEN HUETTE

GA PACIFIC

GLEN ALLEN RAIL

GREAT LAKES CASTING

GREDE BROWNTON

GREDE IRON MOUNT

GREDE REEDSBURG

GRIFFIN PIPE

GUNITE CORPORATION

HARGREAVES

HICKMAN WILLIAMS

HUETTEN WERKE KRUPP

HYUNDAI

ILVA

INDIA

INDIA (JSW)

IP GA PACIFIC

ISDEMIR

ITOUCHI

JSW

KAUTEX TEXTRON

KENTUCKY NATURAL RESOURCES

KOBE

KOPPERS INC.

LUCCHINI

M RESOURCES

MID-CONTINENT

MIT CHEM

MITSUBISHI CHEMICAL

MITSUI

NATIONAL CEMENT

NEENAH ENTERPRISE

NEVILLE COKE, LLC

NISSHIN

NOREC/SSI

NSSMC

OSCO INDUSTRIES

POSCO

PRITCHARD MINING C. INC.

ROCK TENN

ROCK WOOL MANUFACTURING

RURHKOHLE

RUUKKI

SALZGITTER

SIDERAR

SOUTHERN COAL - GA PACIFIC

SSAB

SUNCOKE ENERGY

TAFT

THERMAFIBER

THYSSEN KRUPP

TKS CSA

TRINITY COAL CORPORATION

U.S. PIPE

US STEEL

USIMINAS

VOESTALPINE

WALTER COKE, INC.

WATCO

WILSON INDUSTRIES

(J) SURETY BOND HOLDERS

ARCH INSURANCE

ASPEN INSURANCE

(K) UNIONS

CONSTRUCTION AND ALLIED WORKERS' UNION, LOCAL 68 AFFILIATED WITH THE CHRISTIAN LABOUR ASSOCIATION OF CANADA

NATIONAL UNION OF MINEWORKERS, SOUTH WALES AREA

UNITED MINE WORKERS OF AMERICA

UNITED STEEL WORKERS LOCAL 1-424

UNITED STEELWORKERS (USW), A.F.L. - C.I.O. - C.L.C., LOCAL UNION NO. 12014

(L) PERMIT ISSUERS AND REGULATORS RELEVANT TO THE DEBTORS

ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (ADEM)

ALABAMA SURFACE MINING COMMISSION (ASMC)

CITY OF BIRMINGHAM

JEFFERSON COUNTY DEPARTMENT OF HEALTH (JCDOH)

PUBLIC SERVICE COMMISSION (PSC)

U.S. DEPARTMENT OF TRANSPORTATION

US NUCLEAR REGULATORY COMMISSION (NRC)

WV DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)

WV DEPARTMENT OF NATURAL RESOURCES (DNR)

WV OSMHT

(M) RELEVANT TAXING AUTHORITIES

ALABAMA DEPARTMENT OF REVENUE

BRITISH COLUMBIA MINISTRY OF FINANCE

CANADA REVENUE AGENCY

DELAWARE SECRETARY OF STATE

DEPARTMENT OF THE TREASURY (IRS)

SECRETARY OF THE INTERIOR

WEST VIRGINIA DEPARTMENT OF REVENUE

(N) ATTORNEYS, FINANCIAL ADVISORS, ACCOUNTANTS AND OTHER PROFESSIONALS

AKIN GUMP

ALIXPARTNERS, LLP

BLACKSTONE ADVISORY PARTNERS L.P.

BRADLEY ARANT BOULT CUMMINGS LLP

ERNST & YOUNG LLP

KEKST AND COMPANY

KPMG

LAZARD

MAYNARD, COOPER & GALE, P.C.

OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C.

OSLER, HOSKIN & HARCOURT LLP

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

(O) INSURERS

ACE (STARR TECH)

ACE AMERICAN

ACE AMERICAN INSURANCE COMPANY

ACE BERMUDA

ACE INA INSURANCE

ADMIRAL INSURANCE COMPANY

AES 1225

AFB 2623

AIG EUROPE LIMITED

ALLIANZ INSURANCE PLC

ALLIED WORLD ASSURANCE CO.

ALLIED WORLD NATIONAL ASSURANCE COMPANY

ALTERRA

ALTERRA EXCESS AND SURPLUS INSURANCE COMPANY

ALTERRA US

AMA 1200

AMERICAN GUARANTEE & LIABILITY

AMERICAN INTERNATIONAL GROUP, INC. (AIG)

ANV

APL/FSR 1969/1861

ARGO RE

ASPEN SPECIALTY INSURANCE COMPANY

AUW

AWAC

AXIS SURPLUSE INSURANCE COMPANY

BERKLEYPRO

BRIT 2987

CARDEM INSURANCE COMPANY LTD.

CATLIN CANADA INC.

CATLIN CANADA INC. (LLOYD'S SYNDICATE 2003)

CHUBB INSURANCE COMPANY OF CANADA

CHUBB SPECIALTY INSURANCE

EXECUTIVE RISK INDEMNITY (CHUBB)

FIRST MERCURY INS. CO

FREEDOM SPECIALTY

FREEDOM SPECIALTY INSURANCE COMPANY

GREAT LAKES

GREAT LAKES REINSURANCE (UK) LTD.

HARDY

HCC SPECIALTY

HIS 33

HOUSTON CASUALTY

HOUSTON SPECIALTY

ICBC AUTOPLAN INSURANCE

INSURANCE CORPORATION OF BRITISH COLUMBIA

INTACT INSURANCE CO.

IRONSHORE

IRONSHORE EUROPE LTD

IRONSHORE INDEMNITY

IRONSHORE INDEMNITY INC.

LANDMARK (RSUI)

LANDMARK AMERICAN INSURANCE COMPANY

LIBERTY INTERNATIONAL UNDERWRITER

LIBERTY MUTUAL INSURANCE COMPANY

LLOYD'S OF LONDON

LLOYD'S UNDERWRITERS

MARSH CANADA LIMITED

MAXUM INDEMNITY COMPANY

MMX 2010

MONTPELIER

MSP 318

NATIONAL FIRE & MARINE BERKSHIRE

NATIONAL UNION FIRE INS CO. (AIG)

NATIONAL UNION FIRE INS CO. OF PITTSBURGH PA (AIG)

NOA

NORTHBRIDGE INSURANCE

OCIL

OLD REPUBLIC INS. CO. (CUG)

OLD REPUBLIC INSURANCE COMPANY

PARTNER RE

QBE INSURANCE EUROPE LIMITED

ROCKWOOD CASUALTY

SELF-INSURED (NA)

SENECA

SENECA INSURANCE COMPANY, INC.

SJC (CATLIN)

STARR SURPLUS

STARR TECH/ACE

THE HARTFORD AND STEAM BOILER INSPECTION AND INSURANCE COMPANY

WESTCHESTER

WESTCHESTER SURPLUS LINES INSURANCE COMPANY

WILLIS G360

WORLDSOURCE

WRB 1967

XL INS CO PLC

XL INSURANCE CO. LIMITED

XL INSURANCE COMPANY LTD

XL SPECIALTY

XL SPECIALTY INS. CO.

XL SPECIALTY INSURANCE COMPANY

ZURICH AMERICAN

(P) KEY VENDORS

A & A RESOURCES

AL POWER COMPANY

ALABAMA POWER COMPANY

ALABAMA SLING CENTER

ALABAMA STATE PORT AUTHORITY

ALABAMA WARRIOR RAILWAY, LLC

ALPHA COAL SALES CO INC (W)

AWS INCORPORATED

BAMA MINE & MILL, INC.

BC HYDRO

BIRMINGHAM RAIL & LOCOMOTIVE CO.

BLACK WARRIOR METHANE CORP.

BLUE CROSS BLUE SHIELD

BRAKE SUPPLY CO INC

BROCKHOUSE GROUP LIMITED

CANADIAN NATIONAL RAILWAY CO.

CAPSTONE DRILLING, INC.

CAREMARK

CARROLL ENGINEERING COMPANY

CATERPILLAR FINANCIAL AND GLOBAL MINING

CAVCO, INC.

CEDAR TRUCKING, INC

CENTENNIAL NATURAL RESOURCES, LLC

CINTAS CORPORATION

COAL FREIGHT FORWARDING, INC.

COALFIELD SERVICES, INC.

CONSOLIDATED PIPE & SUPPLY CO.

COWIN & COMPANY

CSX TRAN N/A 079413 (IB)

CSX TRANSPORTATION

DUZ CHO CONSTRUCTION L.P.

DYNO NOBEL

EICKHOFF CORPORATION

EXTERRAN ENERGY SOLUTIONS LP

FINNING CANADA (CATERPILLAR)

FLSMIDTH (KREBS), INC.

FLSMIDTH SALT LAKE CITY, INC.

FLSMIDTH USA INC - DECANTER MACHINE INC.

FOUNTAIN TIRE-MINE SERVICE

HAGER EQUIPMENT CO. OF AL, INC.

HAGER OIL COMPANY INC.

HANNER MACHINE COMPANY, INC.

HEINTZMANN CORPORATION

HELIX SYSTEMS, INC.

HIBBS ELECTRIC, INC.

HORTON CONSTRUCTION & FABRICATION

HOWDEN NORTH AMERICA INC.

HUESKER, INC.

HYDRA SERVICE

IMERYS MARBLE INC.

IMPERIAL OIL

INDUSTRIAL MINING SUPPLY, INC.

INTERNAL REVENUE SERVICE

IT CONVERGENCE

JENNMAR CORPORATION

JESSE CREEK MINING, LLC

JIM HOUSE & ASSOCIATES, INC.

JIM WALTER RESOURCES INC (W)

JONES HEATING, A/C AND PLUMBING INC

JOY GLOBAL UNDERGROUND MINING LLC

KAMAN INDUSTRIAL TECHNOLOGIES

KEKST AND COMPANY INC

KRONOS INCORPORATED

KYKENKEE, INC.

LAYNE CHRISTENSEN COMPANY

LEE HECHT HARRISON LLC

LOGAN & KANANWHA, LLC (W)

MAPLE LEAF LOADING LTD

MATO CORPORATION

MAYER ELECTRIC SUPPLY

MIKE DOVER CORP.

MOODY'S INVESTORS SERVICE

MORROW RAILROAD BUILDERS, INC.

NALCO CHEMICAL COMPANY

NATIONAL BELT SERVICE INC.

NELSON BROTHERS LLC

NORFOLK SOUTHERN (IB)

NORTHERN STRANDS COMPANY LTD.

ORICA CANADA INC.

PARDEE MINERALS, LLC

PARKER TOWING COMPANY, INC.

PENSION BENEFIT GUARANTY CORPORATION

PETITTO MINE EQUIPMENT INC.

PETROLEUM PRODUCTS, INC.

PIONEER CONVEYOR, LLC

QUAKER CHEMICAL CORPORATION

R. M. WILSON COMPANY

R3 STEEL

RECO EDISON

REGIONS BANK AS TRUSTEE

RGGS LAND & MINERALS, LTD, L.P.

RIDLEY TERMINALS INC.

RIVERCHASE OFFICE LLC

ROCKWOOD CASUALTY INSURANCE COMPANY

SAFETY SOLUTIONS INC.

SANDVIK MINING & CONSTRUCTION, LLC

SCHLUMBERGER TECHNOLOGY CORP.

SIEMENS INDUSTRY, INC.

SMS EQUIPMENT INC.

SOUTHEAST FABRICATORS INC.

SPOKANE INDUSTRIES

STRATA MINE SERVICES, LLC

SUMITON MACHINE & WELDING

THE DON-DELL CORP

THE MCPHERSON COMPANIES INC.

THOMPSON TRACTOR CO INC

THORNTON WELDING & MACHINE, INC.

TIMBERLAND AND MINERALS, LLC

TRACTOR & EQUIPMENT CO INC

TRI-TECH ENGINEERING, INC.

TRUSTEES OF U M W A

UMWA HEALTH AND RETIREMENT FUNDS ("MEPP")

UMWA INTERNATIONAL UNION

UNITED CENTRAL INDUSTRIAL

UNITED COAL COMPANY, LLC (W)

VALLEY CONCEPTS LTD.

VANOCUR REFRACTORIES LLC

VEYANCE TECHNOLOGIES, INC.

VIDEO INDUSTRIAL SERVICES INC

W. W. GRAINGER INC. FKA SAFETY SOLUTIONS INC.

WAJAX INDUSTRIES

WALKER MACHINERY

WARRIOR & ASSOCIATES, INC.

WELLS FARGO

WESLEY WEST MINERALS, LTD.

WILLIS INS SRVS OF GEORGIA, INC

WILMINGTON TRUST, N.A. - 8.50% SENIOR NOTES

WILMINGTON TRUST, N.A. - 9.875% SENIOR NOTES

(Q) LITIGATION

INTERNAL REVENUE SERVICE

ISRANI V. CLARK ET AL., HIMMEL V. SCHELLER ET AL., WALTERS V. SCHELLER ET AL. (THREE CASES CONSOLIDATED IN 10TH JUDICIAL CIRCUIT OF ALABAMA), AND MAKOHIN V. CLARK, ET AL. (N.D. ALA.)

LOUISE MOORE (N.D. ALA.)

MISCELLANEOUS LITIGATION

RUSH V. WALTER ENERGY INC. (N.D. ALA.) (PLAINTIFFS ARE PETER RUSH AND MICHAEL CARNEY, PURPORTED SHAREHOLDERS OF WALTER ENERGY)

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY REGION 4

(R) DEBTHOLDERS

1776 CLO I, LTD.

ABERDEEN LOAN FUNDING LTD.

ADVANCED SERIES TRUST

ADVANCED SERIES TRUST-AST FRANKLIN TEMPLETON FOUNDING FUNDS ALLOCATION PORTFOLIO

AGF FLOATING RATE INCOME FUND

AIRLIE CLO 2006-II LTD.

ALLIANZ SE

ALLIANZ VARIABLE INSURANCE PRODUCTS TRUST-AZL FRANKLIN TEMPLETON FOUNDING STRATEGY PLUS FUND

AMERICAN BANKERS INS CO OF FL

AMERICAN MEMORIAL LIFE INS CO

AMERICAN RELIABLE INSURANCE CO

AMERICAN SECURITY INSURANCE CO

APOLLO CENTRE STREET PARTNERSHIP, L.P.

APOLLO CREDIT FUNDING I LTD.

APOLLO CREDIT STRATEGIES MASTER FUND LTD.

APOLLO FRANKLIN PARTNERSHIP, L.P.

APOLLO INVESTMENT CORPORATION

APOLLO INVESTMENT MANAGEMENT

APOLLO SK STRATEGIC INVESTMENTS LP

APOLLO VALUE INVESTMENT MASTER FUND LP

ARES CAPITAL MANAGEMENT II LLC

ARES MANAGEMENT

ARES MULTI-STRATEGY CREDIT FUND V (H), L.P.

ARES SENIOR LOAN TRUST

ARES SPECIAL SITUATIONS FUND III LP

ARES SPECIAL SITUATIONS FUND IV, L.P.

ARES STRATEGIC INVESTMENT PARTNERS LTD.

ASIP (HOLDCO) IV S.A R.L.

ASSOCIATED BRITISH FOODS PENSION TRUSTEES LIMITED AS THE TRUSTEE OF ASSOCIATED BRITISH FOODS PENSION SCHEME

ATRIUM V

AUTO CLUB INSURANCE ASSOCIATION

AVERY STREET CLO, LTD.

BABSON CAPITAL

BAML

BANC OF AMERICA CREDIT PRODUCTS, INC.

BANK OF AMERICA NA

BANK OF NOVA SCOTIA

BARCLAYS

BARCLAYS BANK PLC

BBT CAPITAL

BBT FUND LP

BBT MASTER FUND, L.P.

BCBS OF MI MUT INS CO [MULTI-MANAGED]

BCBS OF TN INC [MULTI-MANAGED]

BEACH POINT CAPITAL MANAGEMENT

BEACH POINT MULTI-ASSET CREDIT FUND LTD.

BEACH POINT SCF I LP

BEACH POINT SCF IV LLC

BEACH POINT SCF MULTI-PORT LP

BEACH POINT STRATEGIC MASTER FUND LP

BEACH POINT TOTAL RETURN MASTER FUND LP

BLACKROCK

BLACKSTONE DEBT ADVISORS

BLT 22 LLC

BLUE MOUNTAIN

BLUEMOUNTAIN CLO II LTD.

BRENTWOOD CLO, LTD.

BTG PACTUAL GLOBAL ASSET MANAGEMENT

CALIFORNIA PHYSICIANS' SERVICE INC

CANDLEWOOD FINANCIAL OPPORTUNITIES FUND LLC

CANDLEWOOD FINANCIAL OPPORTUNITIES MASTER FUND LP

CANDLEWOOD INVESTMENT GROUP

CAPITAL GROUP

CAPITAL GROUP COMPANIES INC

CAPITAL WORLD INVESTORS

CASPIAN CAPITAL

CASPIAN FOCUSED CREDIT FUND, L.P.

CASPIAN FOCUSED OPPORTUNITIES FUND, L.P.

CASPIAN HLSC1, LLC

CASPIAN SC HOLDINGS, L.P.

CASPIAN SELECT CREDIT MASTER FUND LTD.

CASPIAN SOLITUDE MASTER FUND LP

CHASE

CITI LOAN FUNDING

CITI LOAN FUNDING ADGM FUNDING LLC

CITIBANK

CITIBANK NA

CLAYMORE INVESTMENTS INC

CLINTON GROUP

COLUMBIA FUNDS VARIABLE SERIES TRUST II-VARIABLE PORTFOLIO-EATON VANCE FLOATING-RATE INCOME FUND

COMMONWEALTH BANK OF AUSTRALIA

COMPASS BANK

COVALENT CAPITAL PARTNERS MASTER FUND, LP

CREDIT AGRICOLE CORPORATE

CREDIT AGRICOLE CORPORATE AND INVESTMENT BANK

CREDIT SUISSE

CREDIT SUISSE LOAN FUNDING LLC

CRESCENT 1, L.P.

CRS MASTER FUND, L.P.

CSAM

CYRUS CAPITAL

CYRUS HEARTLAND, L.P

CYRUS OPPORTUNITIES MASTER FUND II, LTD.

CYRUS SELECT OPPORTUNITIES MASTER FUND LTD.

CYRUS SPECIAL STRATEGIES MASTER FUND LP

DAUPHIN FUNDING LLC

DB COMMODITY SERVICES LLC

DEUTSCHE BANK AG

DEUTSCHE INVESTMENT MGMT AMERICA

DRYDEN 33 SENIOR LOAN FUND

DRYDEN XI - LEVERAGED LOAN CDO 2006

DRYDEN XVI - LEVERAGED LOAN CDO 2006

DRYDEN XVIII LEVERAGED LOAN 2007 LIMITED

DRYDEN XXI LEVERAGED LOAN

DRYDEN XXIV SENIOR LOAN FUND

DUANE STREET CLO II, LTD.

DUANE STREET CLO IV LTD.

EASTLAND CLO, LTD.

EATON VANCE CDO IX LTD

EATON VANCE CDO VII PLC

EATON VANCE CDO VIII, LTD.

EATON VANCE CDO X PLC

EATON VANCE CLO 2013-1 LTD.

EATON VANCE FLOATING RATE INCOME TRUST

EATON VANCE FLOATING RATE PORTFOLIO

EATON VANCE FLOATING-RATE INCOME PLUS FUND

EATON VANCE INSTITUTIONAL FUNDS

EATON VANCE INSTITUTIONAL SENIOR LOAN FUND

EATON VANCE INTERNATIONAL (CAYMAN ISLANDS) FLOATING-RATE INCOME PORTFOLIO

EATON VANCE LIMITED DURATION INCOME FUND

EATON VANCE SENIOR FLOATING RATE TRUST

EATON VANCE SENIOR INCOME TRUST

EATON VANCE SHORT DURATION DIVERSIFIED INCOME FUND

EATON VANCE VARIABLE TRUST-EATON VANCE VT FLOATING-RATE INCOME FUND

ENHANCED LOAN INVESTMENT STRATEGY

EQ ADVISORS TRUST-AXA/MUTUAL LARGE CAP EQUITY MANAGED VOLATILITY PORTFOLIO

ERIE INSURANCE EXCHANGE [MULTI-MANAGED]

FEINGOLD O'KEEFFE

FIDELITY ADVISOR SERIES I-FIDELITY ADVISOR FLOATING RATE HIGH INCOME FUND

FIDELITY CENTRAL INVESTMENT PORTFOLIOS LLC-FIDELITY FLOATING RATE CENTRAL FUND

FIDELITY FLOATING RATE HIGH INCOME FUND

FIDELITY FLOATING RATE HIGH INCOME INVESTMENT TRUST

FIDELITY INCOME FUND-FIDELITY TOTAL BOND FUND

FIDELITY INTERNATIONAL

FIDELITY INVESTMENTS

FIDELITY MANAGEMENT & RESEARCH

FIDELITY QUALIFYING INVESTOR FUNDS PLC

FIDELITY SUMMER STREET TRUST-FIDELITY SERIES FLOATING RATE HIGH INCOME FUND

FIFTH THIRD BANK

FIGUEROA CLO 2013-1, LTD

FLATIRON CLO 2007-1 LTD.

FLATIRON CLO 2011-1 LTD.

FLATIRON CLO 2012-1 LTD.

FLATIRON CLO 2013-1 LTD

FMR LLC

FORUM INVESTMENT ADVISORS

FRANK RUSSELL INVESTMENT MGMT

FRANKLIN ADVISERS INC

FRANKLIN CLO V, LTD.

FRANKLIN CLO VI, LIMITED

FRANKLIN CUSTODIAN FUNDS-FRANKLIN INCOME FUND

FRANKLIN FLOATING RATE MASTER TRUST-FRANKLIN FLOATING RATE MASTER SERIES

FRANKLIN INVESTORS SECURITIES TRUST-FRANKLIN FLOATING RATE DAILY ACCESS FUND

FRANKLIN MUTUAL ADVISERS INC

FRANKLIN MUTUAL GLOBAL DISCOVERY FUND

FRANKLIN MUTUAL RECOVERY FUND

FRANKLIN MUTUAL SERIES FUNDS-MUTUAL BEACON FUND

FRANKLIN MUTUAL SERIES FUNDS-MUTUAL GLOBAL DISCOVERY FUND

FRANKLIN MUTUAL SERIES FUNDS-MUTUAL QUEST FUND

FRANKLIN MUTUAL SERIES FUNDS-MUTUAL SHARES FUND

FRANKLIN MUTUAL U.S. SHARES FUND

FRANKLIN RESOURCES

FRANKLIN STRATEGIC SERIES-FRANKLIN STRATEGIC INCOME FUND

FRANKLIN TEMPLETON INVESTMENTS FUNDS-FRANKLIN STRATEGIC INCOME FUND

FRANKLIN TEMPLETON SERIES II FUNDS-FRANKLIN FLOATING RATE II FUND

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST-FRANKLIN MUTUAL GLOBAL DISCOVERY VIP FUND

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST-FRANKLIN MUTUAL SHARES VIP FUND

FRANKLIN TEMPLETON VARIABLE INSURANCE PRODUCTS TRUST-FRANKLIN STRATEGIC INCOME SECURITIES FUND

FRANKLIN US FLOATING RATE MASTER FUND

FRINGE BENEFIT LIFE INSURANCE CO

FS GLOBAL CREDIT OPPORTUNITIES FUND

FT OPPORTUNISTIC DISTRESSED FUND LTD.

FUTURE FUND BOARD OF GUARDIANS

GATEWAY CLO LIMITED

GLOBAL LEVERAGED CAPITAL

GLOBAL LEVERAGED CAPITAL CREDIT OPPORTUNITY FUND I

GOLDMAN SACHS

GOLDMAN SACHS ASSET MANAGEMENT

GOLDMAN SACHS ASSET MANAGEMENT CLO, PUBLIC LIMITED COMPANY

GOLDMAN SACHS BANK USA

GOLDMAN SACHS LENDING PARTNERS LLC

GRANT GROVE CLO, LTD.

GRAYSON & CO

GRAYSON CLO, LTD.

GSO AIGUILLE DES GRANDS MONTETS FUND I LP

GSO AIGUILLE DES GRANDS MONTETS FUND II LP

GSO AIGUILLE DES GRANDS MONTETS FUND III LP

GSO CACTUS CREDIT OPPORTUNITIES FUND LP

GSO CHURCHILL PARTNERS LP

GSO COASTLINE CREDIT PARTNERS LP

GSO JUPITER LOAN TRUST

GSO PALMETTO OPPORTUNISTIC INVESTMENT PARTNERS LP

GSO SPECIAL SITUATIONS MASTER FUND LP

GUIDESTONE CAPITAL MANAGEMENT

HALCYON STRUCTURED ASSET MANAGEMENT LONG SECURED/SHORT UNSECURED 2007-1 LTD.

HALLMARK SPECIALTY INSURANCE COMPANY

HARRIS ASSOCIATES LP

HARTFORD FINANCIAL SERVICES GROUP

HARTFORD FIRE INSURANCE CO

HARTFORD INSURANCE CO OF IL

HARTFORD INTL LIFE REASSUR CORP

HEWETT'S ISLAND CLO I-R LTD.

HIGHLAND CAPITAL

HIGHLAND CAPITAL MANAGEMENT LP

HIGHLAND FUNDS I-HIGHLAND FLOATING RATE OPPORTUNITIES FUND

HIGHLAND FUNDS I-HIGHLAND/IBOXX SENIOR LOAN ETF

HIGHMARK GROUP

HUFF COMPANIES

ING CAPITAL, LLC

INVESCO ASSET MANAGEMENT LTD ID

INVESCO LTD

JERSEY STREET CLO, LTD

JFIN CLO 2007 LTD.

JFIN CLO 2012 LTD

JFIN CLO 2013 LTD.

JFIN CLO 2014-II LTD.

JMP CREDIT

JNL SERIES TRUST- JNL/PPM AMERICA FLOATING RATE INCOME FUND

JNL SERIES TRUST-JNL/FRANKLIN TEMPLETON INCOME FUND

JNL SERIES TRUST-JNL/FRANKLIN TEMPLETON MUTUAL SHARES FUND

JOHN HANCOCK VARIABLE INSURANCE TRUST-MUTUAL SHARES TRUST

JONES HEWARD INVESTMENT COUNSEL

JP MORGAN CHASE & CO

JP MORGAN INVESTMENT MGMT

JPMORGAN CHASE BANK, N.A.

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

KING STREET ACQUISITION COMPANY

KING STREET ACQUISITION COMPANY, L.L.C.

KKR CREDIT ADVISORS

KKR DEBT INVESTORS II (2006)

LEGG MASON INC

LEMANIK ASSET MANAGEMENT

LLOYDS BANK PENSION TRUST (NO.1) LIMITED AS TRUSTEE OF LLOYDS BANK PENSION SCHEME (NO. 1)

LLOYDS BANK PENSION TRUST (NO.2) LIMITED AS TRUSTEE OF LLOYDS BANK PENSION SCHEME (NO. 2)

LORD ABBETT & CO LLC

LORD ABBETT PASSPORT PORTFOLIOS PLC-LORD ABBETT HIGH YIELD FUND

MACKAY SHIELDS

MADISON PARK FUNDING II, LTD.

MANULIFE ASSET MANAGEMENT (US) L

MARINER LDC

MARLBOROUGH STREET CLO LTD

MARYLAND STATE RETIREMENT AND PENSION SYSTEM

MASSACHUSETTS FINANCIAL

MASSACHUSETTS FINANCIAL SERVICES

MERCER QIF FUND PLC-MERCER MULTI-ASSET GROWTH FUND

MET INVESTORS SERIES TRUST-MET/EATON VANCE FLOATING RATE PORTFOLIO

METROPOLITAN WEST

METROPOLITAN WEST ASSET MGMT

MJX ASSET MANAGEMENT

MORGAN STANLEY BANK, N.A.

MORGAN STANLEY SENIOR FUNDING, INC.

MOUNTAIN VIEW CLO 2013-1 LTD.

MOUNTAIN VIEW CLO II LTD.

MOUNTAIN VIEW CLO III LTD.

MUIR GROVE CLO, LTD.

MUIR WOODS CLO, LTD

NEBRASKA INVESTMENT COUNCIL

NEW CASTLE CAPITAL

NEW YORK LIFE INSURANCE & ANNUITY CORP.

NEW YORK LIFE INSURANCE COMPANY

NOMURA CORPORATE FUNDING AMERICAS LLC

NORTHERN TRUST COMPANY

NORTHWESTERN LONG TERM CARE INS

NORTHWESTERN MUTUAL LIFE INSUR

NYLIM FLATIRON CLO 2006-1 LTD.

OAK HILL CREDIT PARTNERS V, LIMITED

OHA PARK AVENUE CLO I, LTD.

ONTARIO PUBLIC SERVICE EMPLOYEES UNION PENSION PLAN TRUST FUND

OREGON PUBLIC EMPLOYEES RETIREMENT FUND

PACIFIC COAST INVESTMENT FUND LLC

PACIFIC FUNDS-PF FLOATING RATE LOAN FUND

PACIFIC SELECT FUND - FLOATING RATE LOAN PORTFOLIO

PICTET & CIE

PIMCO ADVISORS LP

PPF NOMINEE 1 B.V.

PPM AMERICA

PPM GRAYHAWK CLO, LTD.

PRESIDIO INVESTORS LIMITED

PRUDENTIAL FINANCIAL INC

PRUDENTIAL RETIREMENT INS & ANNU

PYRAMIS FLOATING RATE HIGH INCOME COMMINGLED POOL

PYRAMIS GLOBAL ADVISORS LLC

PYRAMIS LEVERAGED LOAN LP

QUALCOMM GLOBAL TRADING PTE. LTD.

RBC

RED RIVER CLO LTD.

RENAISSANCE FLOATING RATE INCOME FUND

ROCKWALL CDO II LTD.

ROSEDALE CLO, LTD.

ROYAL BANK OF CANADA

ROYAL MAIL PENSIONS TRUSTEES LIMITED AS TRUSTEE OF THE ROYAL MAIL PENSION PLAN

RSUI IND CO [MULTI-MANAGED]

RSUI INDEMNITY CO.

SAFETY NATIONAL CASUALTY CORP

SEI INVESTMENTS CO

SEIX ADVISORS

SENIOR DEBT PORTFOLIO

SHINNECOCK CLO 2006-1 LTD.

SILVER POINT

SMITH BARNEY CONSULTING GROUP

SPCP GROUP, LLC

SPRUCE INVESTORS II LIMITED PARTNERSHIP

SPRUCE INVESTORS LIMITED

STANDARD LIFE INV MUTUAL FUND LT

STANDARD LIFE INVESTMENTS

STATE STREET CORP

STEAMBOAT CREDIT OPPORTUNITIES MASTER FUND LP

STRATFORD CLO LTD.

SUPER CASPIAN CAYMAN FUND LIMITED

T ROWE PRICE ASSOCIATES

TALL TREE INVESTMENT MANAGEMENT

TCW ASSET MANAGEMENT

TCW INVESTMENT MANAGEMENT CO

TD BANK

TD BANK, NATIONAL ASSOCIATION

TEACHERS' RETIREMENT SYSTEM OF OKLAHOMA

THE BANK OF NOVA SCOTIA

THIRD AVENUE CAPITAL

THIRD AVENUE CAPITAL PLC

THIRD AVENUE MANAGEMENT LLC

TIME INS CO [MULTI-MANAGED]

TRANSAMERICA FINANCIAL LIFE INS

TRANSAMERICA LIFE INSURANCE CO

TRANSAMERICA PREMIER LIFE INS CO

TRANSATLANTIC REINSURANCE CO

TUOLUMNE GROVE CLO, LTD.

UBS AG

UNIVERSITY HEALTH CARE INC

VARIABLE INSURANCE PRODUCTS FUND-FLOATING RATE HIGH INCOME PORTFOLIO

VENTURE IX CDO LIMITED

VENTURE VI CDO LIMITED

VENTURE VII CDO LIMITED

VENTURE VIII CDO, LIMITED

VIRTUS INVESTMENT ADVISERS INC

VOYA INVESTMENT MANAGEMENT LLC

VOYA INVESTORS TRUST-VY FRANKLIN MUTUAL SHARES PORTFOLIO

WELLPOINT INC GROUP

WESTCHESTER CLO LTD

WESTERN ASSET MANAGEMENT CO

WHITEHORSE VI, LTD.

YORKTOWN MANAGEMENT & RESEARCH C

(S) UTILITIES

ADVANCE DISPOSAL

AIM TRUCKING

ALABAMA POWER COMPANY

ALABAMA GAS CORPORATION

ALABAMA POWER

ALABAMA POWER COMPANY

ALABAMA POWER COMPANY

APPALACHIAN POWER

ARMSTRONG PSD

ARMSTRONG PUBLIC SERVICE DISTRICT

AT&T

AT&T COMMUNICATION SYSTEMS SOUTHEAST

BC HYDRO

BELL MOBILITY

BERRY WATER WORKS

BIRMINGHAM WATER WORKS

BIRMINGHAM WATER WORKS

BLUEWAVE ENERGY

CAPSTONE UTILITIES

CAPSTONE UTILITIES LLC-4019

CARDINAL TELECOM

CARROLL'S CREEK WATER AUTHORITY

CARROLS CREEK WATER AUTHORITY

CENTURYLINK

CHARTER COMMUNICATIONS

CHETWYND CHOICE

CHETWYND FRESH WATER

CHETWYND SEPTIC SERVICE

CITIZENS WATER

CITIZENS WATER SERVICE

CITIZEN'S WATER SERVICE INC

CITY OF BERRY

CITY OF TUSCALOOSA

CITY OF TUSCALOOSA WATER & SEWER DEPT

CONSOLIDATED WATERWORKS DISTRICT NO 1

CROSIER'S INC.

CROSIER'S SANITARY SERVICE

DISTRICT OF CHETWYND

DISTRICT OF TUMBLER RIDGE

FAYETTE GAS BOARD

FORTIS NATURAL GAS

FRONTIER

GMPCS

HUGHES NET

HUGHES NETWORK SYSTEMS, LLC

JASPER WATERWORKS & SEWER BOARD

LUMOS NETWORKS

LUSK DISPOSAL SERVICES

LUSK DISPOSAL SERVICES, INC.

MONPOWER

MOORE COAL COMPANY INC

MOUNTAINEER GAS

MOUNTAINEER GAS COMPANY

NAVAGAT

NAVAGATA

OAKMAN WATER WORKS

OSWALT SEWAGE

OSWALT SEWAGE CO INC

PACIFIC NORTHERN GAS

PARRISH WATER WORKS

PEA RIVER ELECTRIC COOPERATIV

PEA RIVER ELECTRIC

REPUBLIC SERVICES, INC. DBA AWS BIRMINGHAM

RUMSEY ENVIRONMENTAL

RUMSEY ENVIRONMENTAL, L.L.C.

RUMSEY SANITATION, LLC

SHAW

SOUTH LOUISIANA ELECTRIC COOPERATIVE ASSOCIATION

SOUTHERN LINC

SOUTHERNLINC

SUBURBAN PROPANE

SUBURBAN PROPANE, LP

SUDDENLINK

SUMMERSVILLE WATER WORKS

SUPERIOR PROPANE

TDS TELECOM

TELUS

THE WATER WORKS BOARD

TOWN OF ARITON

TOWN OF BERRY

TW TELECOM

TW TELECOM HOLDINGS, INC.

USA MOBILE

USA MOBILITY WIRELESS, INC.

VERIZON

VERIZON BUSINESS

VERIZON CONFERENCING

WALKER CO SOLID WASTE DEPT

WARRIOR RIVER WATER

WASTE MANAGEMENT

WASTE MANAGEMENT OF WEST VIRGINIA

WINDSTREAM

WINDSTREAM CORPORATION

(T) CREDITORS HOLDING 50 LARGEST UNSECURED CLAIMS

WILMINGTON TRUST, N.A.

WILMINGTON TRUST, N.A.

JOY GLOBAL UNDERGROUND MINING LLC

ALABAMA STATE PORT AUTHORITY

MAYER ELECTRIC SUPPLY

COWIN & COMPANY

CONSOLIDATED PIPE & SUPPLY CO.

BROCKHOUSE GROUP LIMITED

PIONEER CONVEYOR, LLC

PARKER TOWING COMPANY, INC.

HAGER OIL COMPANY INC

KAMAN INDUSTRIAL TECHNOLOGIES

THOMPSON TRACTOR CO INC

INDUSTRIAL MINING SUPPLY, INC.

KRONOS INCORPORATED

JIM HOUSE & ASSOCIATES, INC.

EICKHOFF CORPORATION

SAFETY SOLUTIONS INC.

SANDVIK MINING & CONSTRUCTION, LLC

PARDEE MINERALS, LLC

HEINTZMANN CORPORATION

CARROLL ENGINEERING COMPANY

LAYNE CHRISTENSEN COMPANY

JONES HEATING, A/C AND PLUMBING INC

UNITED CENTRAL INDUSTRIAL

NATIONAL BELT SERVICE INC.

SOUTHEAST FABRICATORS INC.

PETROLEUM PRODUCTS, INC.

HAGER EQUIPMENT CO. OF AL, INC.

SIEMENS INDUSTRY, INC.

BIRMINGHAM RAIL & LOCOMOTIVE CO.

ROCKWOOD CASUALTY INSURANCE COMPANY

NELSON BROTHERS LLC

HIBBS ELECTRIC, INC.

ALABAMA SLING CENTER

MATO CORPORATION

KYKENKEE, INC.

AL POWER COMPANY

IT CONVERGENCE

LEE HECHT HARRISON LLC

JENNMAR CORPORATION

R3 STEEL

HORTON CONSTRUCTION & FABRICATION

QUAKER CHEMICAL CORPORATION

BAMA MINE & MILL, INC.

INTERNAL REVENUE SERVICE

PENSION BENEFIT GUARANTY CORPORATION

UMWA HEALTH AND RETIREMENT FUNDS (“MEPP”)

UNITED MINE WORKERS OF AMERICA

UNITED STEEL WORKERS

EXHIBIT B

CreditorName	Client?	Client #	Notes/Similar Name in System
MISSISSIPPI STATE UNIVERSITY	Yes, inactive	005265	
DACCO INDUSTRIAL SUPPLY	Yes, inactive	021133	DACCO, Incorporated
DELTACOM	Yes, inactive	001916 702031 000032	DeltaCom, Inc.
DET NORSKE VERITAS CERTIFICATION, INC	Yes, inactive	010766	Det Norske Veritas
DINSMORE & SHOHL, LLP	Yes, inactive	007065	
DOW JONES & CO, INC.	Yes, inactive	440661	
DOWNARD HYDRAULICS INC	Yes, inactive	012414	
DRAVO BASIC MATERIALS	Yes, inactive	000663	
DREAMLAND BAR B Q	Yes, inactive	002904	
DURABLA MANUFACTURING CO.	Yes, inactive	010551	
DYNO NOBEL	Yes, inactive	218280	
E I DUPONT DENEMOURS & COMPANY	Yes, inactive	218145	
EAGLE NORTH AMERICA, INC.	Yes, inactive	292160	
EASTERN EXPRESS INC.	Yes, inactive	440730	
ADVANCE DISPOSAL	Yes, similar	039673	Advanced Disposal Services South, Inc.
AEROTEC, LLC	Yes, similar	015978	Aerotec International, Inc.
AIRGAS USA, LLC	Yes, similar	042886	Airgas, Inc.
AKER KVAERNER SONGER, INC	Yes, similar	015286	Aker Kvaemer Industrial Constructors, Inc.
ALABAMA ORTHO & SPINE CENTER	Yes, similar	030943	Alabama Orthopedic (Thomas A. Cattel)
ALPHA RESOURCES INC.	Yes, similar	009687	Alpha Resources, LLC - Mark M. Stubley
ALZHEIMER'S ASSOCIATION	Yes, similar	035944	Alzheimer's Association - Greater Michigan Chapter - Margaret Carroll Ali
AMERICAN ADVERTISING FEDERATION	Yes, similar	036320	AAFT Tucson/Ad2 Tucson/TAFEF - Tibor Nagy, Jr.
AMERICAN COAL FOUNDATION	Yes, similar	021228	
AMERICAN PACKAGING SERVICES	Yes, similar	042773	American Packaging Corporation - Keith Kopplin
APL LOGISTICS, INC.	Yes, similar	701078	APL Logistics Warehouse Management Services, Inc. - John A. Hill
ARMSTRONG & ASSOCIATES	Yes, similar	006516	R. W. Armstrong & Associates, Inc. - Steve V. Shoup
ASTECH	Yes, similar	023170	Astech Engineered Products, Inc. - Rodolfo R. Agraz
AT &T COMMUNICATION SYSTEMS SE	Yes, similar	031422	AT&T Communications of the Southwest, Inc. - Dan C. Dargene (gone)
ATLAS COPCO CANADA, INC.	Yes, similar	016563	Atlas Copco North America, LLC; Atlas Copco Rental LLC; Atlas Copco Tools & Assembly Systems, LLC; Atlas Copco Hurricane LLC; Atlas Copco Drilling Solutions LLC; Atlas Copco Prime Energy LLC; Atlas Copco Mafi-Trench LLC; Atlas Copco Specialty Rental LLC; Atlas Copco Comptec; Atlas Copco Secoroc LLC; Atlas Copco Assembly Systems
ATLAS COPCO COMPRESSORS CANADA	Yes, similar	024924	Atlas Copco Compressors LLC
ATLAS COPCO CONSTRUCTION	Yes, similar	028336	Atlas Copco Construction Equipment
ATLAS GROUP	Yes, similar	025704	Atlas Group - Vitron Manufacturing Services
BB&T	Yes, similar	027874; 027937; 027938; 027939; 028301	BB&T Insurance Services
BEST EQUIPMENT COMPANY	Yes, similar	012913	Best Equipment & Welding
BETTER BUSINESS BUREAU	Yes, similar	018704	Better Business Bureau of Metro Atlanta
BHS INC	Yes, similar	031089	Baptist Health System
BIG BROTHERS - BIG SISTERS	Yes, similar	039393	Big Brothers Big Sisters of San Diego County, Inc.
DASSAULT SYSTEMES GEOVIA INC	Yes, similar	003211 003694 006282 021246 023306 042765	Dassault Systemes Americas Corp. Dassault Systems Solidworks Corporation Dassault Systemes Services LLP Dassault Systemes Simulia Corp. Dassault Falcon Jet Corp. Dassault Systemes 3DEXCITE Corporation
DENBURY ONSHORE LLC	Yes, similar	041665	Denbury Resources, Inc.
DEPT OF HEALTH & HUMAN SVC	Yes, similar	036839	S.C. Department of Health and Human Services
DHL EXPRESS (CANADA), LTD	Yes, similar	019001	DHL EXPRESS
DIABETES & ENDOCRINOLOGY ASSO.	Yes, similar	037656	Diabetes and Endocrinology Specialists, Inc.
DONALD KNIGHT DBA ARK-LA-TEX TESTING	Yes, similar	017378	Ark-La-Tex Financial Services LLC d/b/a Benchmark Mortgage
GREENE COUNTY	Yes, similar	several	
ICL	Yes, similar	028075	
INTERTECH	Yes, similar	030510, 035779	Intertek (Hi-Cad), Intertek Consulting and Training (USA), Inc.
INTERTEK TESTING SERVICES CANADA	Yes, similar	018012, 018079, 022464, 018503, 018463	Intertek Testing Services NA, Inc
ISS INC.	Yes, similar	006498	
JAMES H NORRIS	Yes, similar	024734	

LARRY DAVIS	Yes, similar	019560	
TELEDYNE ANALYTICAL INSTRUMENT	Yes, similar	040940	
TERMINIX INTERNATIONAL	Yes, similar	702054	
THE ALDON COMPANY	Yes, similar	680000	
THE MEDICINE SHOPPE	Yes, similar	033836	
TOTAL SAFETY	Yes, similar	042238	
TRIANGLE CONSTRUCTION	Yes, similar	004187	
TRUE-BLUE SOLUTIONS LLC	Yes, similar	028933	
TRUGREEN	Yes, similar	240110	
TRUSTMARK INSURANCE COMPANY	Yes, similar	016618	
TURNER INDUSTRIAL SVCS. L.L.C	Yes, similar	006158 & 004539	
TW TELECOM HOLDINGS, INC.	Yes, similar	025374	
TYCO INTEGRATED SECURITY, LLC	Yes, similar	007111	
TYCO VALVES & CONTROL LP	Yes, similar	007111	
U.A. HEALTH SERV. FOUNDATION	Yes, similar	036453	
U.S. DELIVERY	Yes, similar	040793	
U.S. XPRESS ENTERPRISES INC.	Yes, similar	027623	
UNITED WAY OF CENTRAL ALABAMA	Yes, similar	001936	
UNITED WAY OF JEFFERSON COUNTY	Yes, similar	001936	
UNITED WAY OF WEST ALABAMA	Yes, similar	001936	
UNIVERSAL PLANT SERVICES MACHINERY SERVICES INC	Yes, similar	022486	
UNIVERSITY OF MISSOURI - ROLLA	Yes, similar	019896	
UNIVERSITY OF NEVADA, RENO FOUNDATION	Yes, similar	042673	
UNIVERSITY OF UTAH	Yes, similar	031027	
UNIVERSITY SURGICAL ASSOCIATION, PC	Yes, similar	027889	
UPS STORE, THE	Yes, similar	031460	
US-CANADIAN NATIONAL RAILWAY CO	Yes, similar	037806	
VALMET AUTOMATION USA INC.	Yes, similar	002201	
VERLAG STAHLEISEN MBH	Yes, similar	040572	
DELL SERVICE SALES	Yes, similar	036204	Dell Services Federal Government, Inc.
DOMINION RESOURCES	Yes, similar	018006	Dominion Resources Services, Inc.
FIREBIRD ENERGY LLC	Yes, similar	040043	Firebird, LLC
FLSMIDTH USA, INC	Yes	031276	
DISTRICT COURT	Yes, similar	917085 026304 002944 000820 018910 020235 016020 012343	U.S. District Court District Court of the Virgin Islands District Court of the Virgin Islands (Court Appointed) 133rd Judicial Dist. Court Of Harris County Tx. United States District Court Alternate Dispute Resolution Northern District of Ohio United States District Court for the District of Arizona United States District Court for the Northern District of AL US District Court, Western District of Texas, Austin Division
DHL WORLDWIDE EXPRESS	Yes, similar - inactive	039845 010217	DHL Metropolitan Logistics SC México, S.A. de C.V. DHS Express
DANKA	Yes, similar - inactive	016052	Danka Business Systems, PLC
DANKA OFFICE IMAGING	Yes, similar - inactive	002768	Danka Office Equipment Co.
DART TRUCKING COMPANY INC.	Yes, similar - inactive	700122 701160	Dart Transit Company, Incorporated
DATASTREAM	Yes, similar - inactive	219305 116900 002570	Datastream Systems, Inc.
DATEL	Yes, similar - inactive	701315	Datel Defence Limited
DECISION ONE CORPORATION	Yes, similar - inactive	177700	Decision One Mortgage
DEGUSSA CORP CHEMICAL GROUP	Yes, similar - inactive	008752	Degussa
DEPARTMENT OF PUBLIC SAFETY	Yes, similar - inactive	142600	South Carolina Department of Public Safety
DEUTZ CORPORATION	Yes, similar - inactive	218086	Deutz-Allis Corporation

DIAMOND GLASS MART	Yes, similar - inactive	218271	Diamond Glass Company, Inc.
Dodd, Paul	Yes, similar - inactive	701765	Paul James Dodd (Greenwood, SC)
DOWDY AND ASSOCIATES INC	Yes, similar - inactive	002104	McGriff, Dowdy & Associates
DRAEGER	Yes, similar - inactive	011878	Draeger Medical
EBSCO IND DBA NSC INTERNATIONAL	Yes, similar - inactive	009233	EBSCO Industries, Inc.
ENTERPRISE RENT-A-CAR	Yes, similar - inactive	015347	Enterprise Rent-A-Car Company of Boston
DUN & BRADSTREET CREDIT SERVIC	Yes, similar - inactive	218325 218326	Dun & Bradstreet Corporation, The Dun & Bradstreet Software Services, Inc.
AEROTEK, INC.	Yes	025592	
AICPA	Yes	019336	
SWS ENVIRONMENTAL FIRST RESPON	Yes	022857	
SYSTEMS ONE HOLDINGS LLC	Yes	025989	
T. PARKER HOST, INC.	Yes	042291	
TANK CONNECTION LLC	Yes	037393	
TAYLOR, CARL	Yes	032330	
TEAM INDUSTRIAL SERVICES INC	Yes	004076	
THE BANK OF NEW YORK	Yes	026924	
NEW HORIZONS	Yes, similar	001778	
SUSAN G. KOMEN BREAST	Yes, similar	021947	
SUSAN G. KOMEN BREAST	Yes, similar	021947	
TAFT COAL & ASSOCIATES, INC.	Yes, similar	000001-003030	
Inactive-CROSS SALES & ENGINEERING, CO.	Yes	208400	open client, but no activity
Inactive-DELTA AIR LINES, INC.	Yes	018483	
Inactive-Dyson Conveyor	Yes	037126	
Inactive-GENERAL ELECTRIC CO., GE/ED&C	Yes		
Inactive-GENERAL ELECTRIC COMPANY	Yes		
Inactive-HONEYWELL INC	Yes		
Inactive-JIM WALTER RESOURCES INC.	Yes	401174	
Inactive-KENNAMETAL INC	Yes	016246	
Inactive-LE TOURNEAU UNIVERSITY	Yes	011851	inactive
Inactive-LTV STEEL COMPANY, INC.	Yes	401029	
Inactive-MICHAEL BUCHANAN	Yes	029499	Name in system is OD attorney
Inactive-MOORE BUSINES FORMS, INC.	Yes	575354	
Inactive-MOTION INDUSTRIES	Yes	036224	
Inactive-ORACLE CORPORATION.	Yes	001959, 038887, 004004, 019181	
Inactive-PERKIN-ELMER	Yes	021462	
Inactive-PRAXAIR, INC._1	Yes	917067	
Inactive-SHERWIN WILLIAMS COMPANY	Yes	016092	
Inactive-UNITED PARCEL SERVICE_	Yes	040268	
Inactive-WILLIAM C. ALLEN	Yes	040362	
Inactive-XEROX CORPORATION_2	Yes	020387	
INTUIT DO NOT USE	Yes	175100	
A+ NETWORK, INC.	Yes	000338	
AA ELECTRIC	Yes	712832	
AA PRE-EMPLOYMENT CENTER	Yes	022763	
AA PRE-EMPLOYMENT/	Yes	022763	
AA PRE-EMPLOYMENT/WORKFORCE	Yes	022763	
AAF INTERNATIONAL	Yes	025748	
ABB, INC	Yes	711695, 009801,000277, 037684	
ABC Coke (Drummond)	Yes	000012	Drummond Company
ACADEMY SPORTS	Yes	002243	
ACE HARDWARE	Yes	013656; 034458; 040646; 042575	ACE Hardware Corporation; ACE Hardware - Prescott; Weathers ACE Hardware; Wildomar ACE Hardware, Inc.
ADP, INC.	Yes	031813; 004771	Automatic Data Processing, Inc.

ADT SECURITY SERVICES	Yes	007111	Tyco
ADVANCE AUTO PARTS	Yes	000999	
ADVANCED PRODUCTS INC	Yes	034803	Advanced Products Corporation
ADVANSTAR COMMUNICATIONS	Yes	003704	
AECOM	Yes	018541; 042865	
AFLAC	Yes	028299	
AGGREKO, LLC	Yes	000296	
AIG Commercial Equipment Finance	Yes	013335	
AIR PRODUCTS & CHEMICALS INC	Yes	037456	
AK STEEL CORPORATION	Yes	191857	
AKIN GUMP STRAUSS HAUER & FELD LLP	Yes	038693	
ALABAMA BOLT & SUPPLY	Yes	013376	
ALABAMA SPORTS MEDICINE	Yes	021220	James Pennington
ALDRICH CHEMICAL COMPANY	Yes	032269	
A-LIGN CPAS, LLC	Yes	033516	
ALL- PHASE ELECTRIC	Yes	024935	All Phase Electric & Maintenance, Inc. - Phillip B. Russell
ALSCO	Yes	026396	Charles LouisThompson
AM GENERAL LLC	Yes	441015	
AMERICAM RAILCAR INDUSTRIES	Yes	037884	
AMERICAN ARBITRATION ASSN.	Yes	013130; 000443	Beverly Baker (gone); Jeff Londa
AMERICAN ELECTRIC POWER	Yes	401208	
AMERICAN ENERGY	Yes	191760	
AMERICAN FOUNDRY SOCIETY-BIRMINGHAM CHAPTER	Yes	026169	American Foundry Society - Stephen R. Woods
AMERICAN INTERNATIONAL GROUP	Yes	029678; 035127	Thomas M. Christina; William Scott Hardy
AMERICAN LEGAL	Yes	013731	
AMERICAN MEDIA INC.	Yes	029523	Andrew Jaramillo (gone)
AMERICAN RED CROSS	Yes	023750	
AMERICAN TANK & VESSEL INC.	Yes	029753	
AMERITECH	Yes	028731	
ANALYSIS GROUP	Yes	038742	
APPLIED INDUSTRIAL TECHNOLOGIES	Yes	006790	
ARAMARK UNIFORM SERVICES	Yes	000437;004749	
ARCADIS U.S. INC.	Yes	041607	
Arcellormittal	Yes	440113	ArcelorMittal USA - Arthur B. Smith, Jr.
ArcelorMittal Burns Harbor LLC (Domestic)	Yes	026025	
Arch Coal Sales Company, Inc	Yes	400290	Arch Coal, Inc. - John R. Woodrum
ARGUS MEDIA	Yes	042644	Argus Media Limited - Michael Marra
ARGUS MEDIA, INC.	Yes	026965	
ARKEMA INC	Yes	035726	Robert Seiger (gone)
ARMSTRONG WORLD INDUSTRIES INC	Yes	021376	
ARROW ELECTRONICS, INC.	Yes	010839	
ASPEN PUBLISHERS INC.	Yes	016081	
ASPLUNDH TREE EXPERT CO.	Yes	332838; 003621	
ASSOCIATED GROCERS	Yes	024861, 024245	
AT & T	Yes	205301;440311; 000522; 007062; 007817	Larry Amburgey; Arthur B. Smith, Jr.; R. Lance Witcher; Lawrence D. Smith; Harold P. Coxson, Jr.
AT&T MOBILITY	Yes	016458	Arthur B. Smith, Jr.
ATLANTIC INDUSTRIAL SERVICES INC	Yes	020017	Ronald W. Chapman
ATLAS ROOFING	Yes	011846	
AUBURN UNIVERSITY	Yes	029429	
AUTOMATIC DATA PROCESSING, INC.	Yes	031813; 004771	
Automotive Rentals Inc	Yes	034093	
AUTOZONE	Yes	032957	
Autumn Wood, LLC	Yes	027653	Autumn Wood Products, Inc.
BABCOCK & WILCOX	Yes	033939	
BAKER HUGHES	Yes	041184	
BAMA MINE & MILL, INC.	Yes	008986	
BANK OF AMERICA	Yes	017863; 011512; 023147; 041553	
BANK OF AMERICA MERRILL LYNCH	Yes	338478	
BAPTIST HEALTH SYSTEM	Yes	031089	
BARGE WAGGONER SUMNER & CANNON	Yes	021470	
BASF	Yes	055000; 026222	BASF Corporation; BASF Catalysts, LLC
BATTERIES PLUS	Yes	023092	
BAYER CORPORATION	Yes	055860; 030426; 025690	Bayer Corporation; Bayer Business and Technology Services, LLC; Bayer Construction Company
Bayer Crop Science LP	Yes	005582	

BELL SUPPLY CO.	Yes	021819	
BESSEMER METAL PRODUCTS	Yes	009242	
BEST BUY	Yes	017507	
BEST BUY STORES, L.P.	Yes	017507	
BIG BROTHERS / BIG SISTERS	Yes	039393,024977	
BIRMINGHAM COAL & COKE, INC.	Yes	042619	
BIRMINGHAM SOUTHERN COLLEGE	Yes	000730	
BLACK & DECKER, INC.	Yes	055352	
BLUE CROSS BLUE SHIELD OF AL	Yes	002055	
BMC SOFTWARE	Yes	055957	
BNSF RAILWAY COMPANY	Yes	029891	
BOART LONGYEAR	Yes	025433	
BORDEN LADNER GERVAIS LLP	Yes	338964	
BOY SCOUTS OF AMERICA	Yes	006133	036511, Palmetto Council - Boy Scouts of America
BOYD BROS. TRANSPORTATION CO.	Yes	028560	
BRASFIELD & GORRIE, LLC	Yes	055452	
BRETT-ROBINSON GULF CORP.	Yes	003693	
BROWN TRUCKING	Yes	036213	
BULK LIFT INTERNATIONAL	Yes	040209	
BUSINESS INTERIORS	Yes	008663	
C P INDUSTRIES INC	Yes	027928	
C. H. ROBINSON WORLDWIDE, INC.	Yes	012497	
CALGON CARBON CORP	Yes	023277	
CANADIAN NATIONAL RAILWAY CO.	Yes	037806	
CAPGEMINI	Yes	041194	Capgemini Deutschland Holding GmbH
CAPITAL ASSOCIATES	Yes	701491	
CAPITAL ONE NA	Yes	029714	Capital One Bank, N.A.
CAREMARK	Yes	335700	CVS/Caremark Corporation
CARMAX AUTO SUPERSTORES, INC	Yes	005870	
CARRIER CORP.	Yes	118060	
CATERPILLAR FINANCIAL SERVICES CORPORATION	Yes	034176	
CBS	Yes	014182; 031917	CBS Corporation; CBS Radio Holdings, Inc.
CCC GROUP INC	Yes	014088	
CE MINERALS	Yes	021803	
CELADON TRUCKING SERVICES IN	Yes	003818	
CENTERPOINT ENERGY FIELD SERVICES INC	Yes	008797	CenterPoint Energy
CENTIMARK CORPORATION	Yes	700915	
CENTRAL TRANSPORT INC.	Yes	037166	
CENTURYLINK	Yes	019579, 035175	
CH2M HILL	Yes	118316	
CHARTER COMMUNICATIONS	Yes	020320	
CHASE BANK	Yes	017508	JPMorgan Chase Bank, N.A.
CHEVRON PHILLIPS CHEMICAL CO LP	Yes	037859	
CHEVRON USA INC	Yes	026445	
CHICK-FIL-A	Yes	039392, 035970, 035193, 040178, 029810, 040836, 024607, 042191, 042839	
CHUBB & SON	Yes	118478; 012844	Chubb Group of Insurance Companies; Chubb & Son, Inc.
CINTAS CORPORATION	Yes	008223	
CIRCUIT CITY	Yes	019190	
CITIZEN'S WATER SERVICE INC	Yes	040087	
CITRIX SYSTEMS INC	Yes	039586	
CLEAN HARBORS ENVIRONMENTAL	Yes	033275	
CLEAR CHANNEL BROADCASTING CO	Yes	015818	
CLIFFS NATURAL RESOURCES	Yes	191818	
CMA	Yes	011634	CMA, Inc.
COASTAL CHEMICAL CO., LLC	Yes	002655	
COCA COLA	Yes	014132; 025533; 026217; 035000	Coca-Cola Enterprises; Coca-Cola Refreshments USA, Inc.; Coca-Cola Consolidated; Coca-Cola Bottling Co. Consolidated
COLONIAL LIFE & ACC INS CO	Yes	045600	
COMERICA BANK,ASSIGNEE OHIO IN	Yes	021383	Comerica Bank
COMPASS BANK	Yes	006809	Compass Bank dba BBVA Compass aka BBVA USA Bancshares Inc.
COMPUTERSHARE	Yes	028966	
CONSOL ENERGY INC	Yes	190020	
COOK'S PEST CONTROL	Yes	018780	

COOPER POWER SYSTEMS	Yes	018161	
COPYRIGHT CLEARANCE CENTER INC	Yes	022149	
CORRETTI INC	Yes	013067	
CORVEL	Yes	010438	CorVel Corporation
CRACKER BARREL	Yes	013076	
CSE CORP	Yes	400633	
Cushman & Wakefield Ltd.	Yes	015932	
CYTEC INDUSTRIES INC.	Yes	994027	
DALTON CORPORATION	Yes	023244	
DATACLARITY CORPORATION	Yes	012119	
DELL FINANCIAL SERVICES	Yes	011086	
DELTA AIR LINES INC	Yes	018483	
DESPATCH INDUSTRIES, INC.	Yes	017674	
DIRECTV	Yes	030960	
DNOW L.P.	Yes	038198	
DOW CHEMICAL USA	Yes	218105	
DREAMLAND B-B-Q	Yes	002904	
DUNN CONSTRUCTION CO. INC.	Yes	000011	
DYSON CONVEYOR MAINT INC	Yes	037126	
DYSON CONVEYOR MAINTENANCE INC	Yes	037126	
EAR NOSE & THROAT CLINIC	Yes	029595	
ECOLAB INC.	Yes	292144	
ELECTRIC MOTOR SERVICES	Yes	026120	
ELLER & ASSOCIATES INC	Yes	014840	
EMBASSY SUITES	Yes	015337	Embassy Suites Cary
EOG RESOURCES INC	Yes	03082	
ESS	Yes	034428	
EUTECTIC CORP	Yes	040505	
EVERBRIDGE, INC	Yes	028587	
EVOQUA WATER TECHNOLOGIES LLC FKA SIEMENS WATER TE	Yes	041240	
EXPRESS SCRIPTS, INC.	Yes	013289, 031992, 034017	
EXPRESS SERVICES, INC.	Yes	026344	
EXTERRAN ENERGY SOLUTIONS LP	Yes	023406	
EXTRA SPACE MANAGEMENT	Yes	030315	
FALCON TRANSPORT CO	Yes	026059	
FASKEN MARTINEAU LLP	Yes	034578	
FASTENAL COMPANY	Yes	014720	
FEDERAL EXPRESS CORPORATION	Yes	001360, 210069	There are numerous FedEx entities in database, both active and inactive
FEDERAL RESERVE BANK OF ATLANTA	Yes	316141	
FEDEX	Yes	037523	Federal Express Virgin Islands, Inc. - 016337
FERRO CORPORATION	Yes	232137	
FIKE CORP % GAINES MEASUREMENT	Yes	035825	
FIRST AMERICAN TITLE INSURANCE COMPANY	Yes	011422	
FIRST NATIONAL BANK	Yes	002707	
FISHER CONTROLS	Yes	055750	
FLEET PRIDE	Yes	702037	
FLIR SYSTEMS	Yes	025726	
FLOWERS BAKING CO. OF TUSCALOOSA	Yes	701247	There are numerous Flowers Baking Co. in database as clients.
FMC CORPORATION	Yes	017815	
G.E. INTERNATIONAL	Yes		
Georgia-Pacific Corp	Yes	021200	
Gerdau Ameristeel	Yes	011998	
GOLD'S GYM	Yes	011144	
GOODYEAR TIRE & RUBBER	Yes	340110	
GULF POWER COMPANY	Yes	028321	
HAMPTON INN	Yes	034995	
HEDWIN CORPORATION	Yes	035629	
HIBBETT'S SPORTING GOODS	Yes	004910	
HOLIDAY INN_1	Yes	numerous	
HOSOKAWA MICRON POWDER SYSTEMS	Yes	712335	
INTERTEK USA INC	Yes	008868, 030784, 025398	
INT'L FLAVORS AND FRAGRANCES	Yes	037890	
IRON MOUNTAIN	Yes	017775	
ITAC SOLUTIONS	Yes	042355	
J.M. TULL METALS	Yes	508069	

JANI-KING OF BIRMINGHAM	Yes	630150	Dazser/AL Corporation, dba Jani-King of Birmingham'
JEFFREY RADER CORP.	Yes	002205	
JENNMAR CORP	Yes	002316-inactive	
JEVIC TRANSPORTATION INC.	Yes	005538-inactive	Bankruptcy
JIM WALTER RESOURCES INC (W)	Yes	401174	
JOHN CRANE, INC.	Yes	027772	
JOHNS HOPKINS	Yes	017729 & 017734 -inactive; 017401	
JOHNS MANVILLE INTL INC	Yes	640488 & 000666	
JOHNSON INDUSTRIAL SERVICES, INC.	Yes	004822-inactive	
JOHNSON OIL COMPANY	Yes	006429	
JONES LANG LASALLE BROKERAGE, INC.	Yes	023502	name in system is Jones Lang LaSalle Inc
JORDAN JONES & GOULDING	Yes	019241	
JOY GLOBAL (CANADA) LTD.	Yes	040481	
JPMORGAN CHASE	Yes	766004	
JPMORGAN CHASE BANK NA	Yes	017508	
KELLOG COMPANY	Yes	023261	
KELLY SERVICES INC	Yes	Inactive-138577 & 001027	
KENNAMETAL TRICON METALS	Yes	016246 & inactive 516127	
KFORCE INC	Yes	701400	
KH CONTROLS	Yes	024723	
KILLIAN CONSTRUCTION, INC.	Yes	020620	
KILPATRICK WELDING INC	Yes		
KIMBALL MIDWEST	Yes	021201	
KINGSLY COMPRESSION INC	Yes	034587	
KOMLINE-SANDERSON	Yes	031748	
KOPPERS COMPANY INC	Yes	030341	
KPMG LLP	Yes	711109	
KUEHNE & NAGEL INC. (OB)	Yes	003247	
L B FOSTER COMPANY	Yes	029059	
L&H INDUSTRIAL, INC.	Yes	025460	
MICROSOFT	Yes	120500	
NATIONAL PUBLIC RADIO	Yes	000869	
NATIONAL WILD TURKEY FEDERATION	Yes	017358	
NCS PEARSON, INC.	Yes	008240	
NEENAH ENTERPRISES INC.	Yes	025336	
NELSON FORENSICS, LLC	Yes	026816	
NESCO	Yes	016277	
NEW PIG CORP.	Yes	035565	
NOBLE ROYALTIES INC DBA	Yes	028282	
NORDCO INC.	Yes	040807	
NUMARA SOFTWARE INC	Yes	028760	
OFFICE DEPOT	Yes	013615	
OFFICEMAX INC	Yes	055898	
OGLETREE, DEAKINS, NASH, SMOAK	Yes		
OHIO VALLEY MINE	Yes	006855, 190886	
OLD DOMINION FREIGHT LINE, INC	Yes	032846	
OLGLETREE, DEAKINS, NASH, SMOAK & STEWART PC	Yes	039862,000002	
OMNITRAX	Yes	013064	
ORACLE CORPORATION	Yes	001959	
O'REILLY AUTO PARTS	Yes	018248	
ORTHOFIX, INC.	Yes	032378	
OSI COLLECTION SERVICES, INC	Yes	011899	
OSLER, HOSKIN & HARCOURT LLP	Yes	012532	
Oxylance Corp	Yes	032964	
PACIFICORP SYN FUEL, LLC	Yes	034477	
PAPA JOHN'S PIZZA	Yes	178100, 240540	
PARKER-HANNEFIN CORP	Yes	235575	
PASSAIC RUBBER CO	Yes	010209	
PENN LINE	Yes	191691	
PENNY CO., J C	Yes	numerous	
PENSKE TRUCK LEASING CO.	Yes	712274, 027142, 016486	
PEPSI-COLA BOTTLING COMPANY	Yes	016210, 019898, 701089, 700571	
PERDIDO BEACH	Yes	004394	
PERKIN-ELMER	Yes	021462	

PFIZER	Yes	711971, 702047	
PIER 1 IMPORTS	Yes	001740	
PINE ENVIRONMENTAL SERVICES, INC.	Yes	033989	
PITNEY BOWES	Yes	177900	
PITT OHIO EXPRESS, LLC	Yes	016314	
PITTSTON COAL SALES CORP	Yes	400187	
POLARIS LABORATORIES LLC	Yes	025135	
POLYDECK SCREEN CORPORATION	Yes	099800	
POWELL CONSTRUCTION CO, INC	Yes	701215	
PPG INDUSTRIES INC.	Yes	029038	
Presidio Investors Limited	Yes	031080	Presidio ISD
PRICEWATERHOUSE COOPERS LLP	Yes	035694	
PRITCHARD INDUSTRIES SOUTHEAST	Yes	009733	
PROGRESS RAIL SERVICES	Yes	069800	
QUALITY INN	Yes	033366	
QUALITY OUTDOOR PRODUCTS	Yes	020229	
R & L CARRIERS	Yes	004606	
RAILINC CORPORATION	Yes	001636	
RAINBOW	Yes	010787	
RAYTHEON ENGINEERS & CONTRACTORS	Yes	240088, 130000, 014062	
RECON	Yes	039582	
REED HAULING INC	Yes	007920	
RELIANCE ELECTRIC	Yes	748302	
REVERE CONTROL SYSTEMS	Yes	014645	
Rexel	Yes	019670, 027845, 018531	
Rock Tenn	Yes	007867	
ROCKWELL AUTOMATION	Yes	040015	
ROEHL TRANSPORT INC	Yes	033169, 026112	
RSC EQUIPMENT RENTAL	Yes	031099	
RUBY TUESDAY	Yes	006937	
SAFENET	Yes	041422	
SAFETY-KLEEN	Yes	005910	
SAFWAY SERVICES, INC.	Yes	008341	
SALVATION ARMY, THE	Yes	035405, 025716	
SAMFORD UNIVERSITY	Yes	000121	
SAS GLOBAL CORPORATION	Yes	026193	Sas Institute
SAULS SEISMIC INC	Yes	033464	
SCHWERMAN TRUCKING CO.	Yes	010865	
SEAMAN TIMBER COMPANY INC	Yes	012417	inactive
SEARS	Yes	011089, 037608, 773273, 240683	
SEKISUI SPECIALTY CHEMICALS	Yes	029230	
SERVICE MASTER BY WHC	Yes	011372, 042678	
SHELBY CONCRETE	Yes	006895	
SHOOK & FLETCHER INSULATION	Yes	772095	
SI GROUP, INC	Yes	039459	
SIEMENS ENERGY & AUTOMATION	Yes	017817	
SIEMENS PRODUCT LIFECYCLE MGT SOFTWARE	Yes	701628	
SIEMENS WESTINGHOUSE TECH.	Yes	004309	
SIGMA CORPORATION	Yes	713038, 010185	
SIGMA-ALDRICH INC.	Yes	032276, 031653	
Sims Metal Management	Yes	711974	
Sims Metal Management	Yes	711974	
SIROTE & PERMUTT	Yes	038827	
SMITH & NEPHEW, INC.	Yes	240098	
SMITH INTERNATIONAL, INC.	Yes	029880	
SNAP-ON INC	Yes	045150	
SNC LAVALIN	Yes	032375, 006239	
SOLUTIA INC	Yes	016744	
SOUTHEASTERN CONFERENCES INC	Yes	002852	
SOUTHEASTERN FREIGHT LINE, INC.	Yes	023650	
SOUTHEASTERN INDUSTRIAL CONST. CO., INC.	Yes	025276	
SOUTHEASTERN PROPERTY	Yes	690025	
SOUTHERN AIR SERVICES, INC.	Yes	033917	
SOUTHERN ENERGY HOMES INC	Yes	001506	
SOUTHERN NATURAL GAS COMPANY	Yes	020580	
SOUTHERN STATES	Yes	021632	
SOUTHWEST NETWORK SERVICES INC	Yes	023423	

SPECTRUM ENVIRONMENTAL	Yes	018724	
SPRINT	Yes	337967, 003683	
SPRINT COMMUNICATIONS COMPANY, L.P.	Yes	031446	
STANLEY CONVERGENT	Yes	708130	
STANLEY SECURITY SOLUTIONS	Yes	010298	
STARS FOUNDATION	Yes	042790	
STATE OF SOUTH CAROLINA	Yes	772343	
STEPTOE & JOHNSON PLLC	Yes	041730	
STERICYCLE, INC	Yes	019212	
STEWART & STEVENSON/IPSCO	Yes	772587	
STILLMAN COLLEGE	Yes	000543	
STONEBRIDGE TECHNOLOGIES, INC.	Yes	002186	
STORAGE SOLUTIONS INC.	Yes	039610	
SUDDENLINK	Yes	018436	
SUMITOMO CORPORATION	Yes	024510	
SUN CHEMICALS CORPORATION	Yes	701971	
SUN MICROSYSTEMS, INC.	Yes	014465	
SUNBELT INDUSTRIAL SUPPLY	Yes	013480	
SunCoke Industries	Yes	032015	Suncoke Energy
SUNNEN PRODUCTS COMPANY	Yes	033179	
SUNTRUST	Yes	010278	
SUPELCO INC	Yes	033632	
SUPERIOR CARRIERS, INC.	Yes	101700	
T. PARKER HOST, INC.	Yes	042291	
TALLADEGA CASTINGS & MACHINE COMPANY	Yes	036890	
TANK CONNECTION LLC	Yes	037393	
TEKSYSTEMS	Yes	039108	
TENNANT COMPANY	Yes	037520	
TEXACO, INC.	Yes	003415	
THE AMERICAN COAL COMPANY	Yes	021228	
THE INSURANCE CENTER	Yes	020937	
THE PENNSYLVANIA STATE UNIVERSITY	Yes	027564	
THE SALVATION ARMY	Yes	035405	
THE THARPE COMPANY	Yes	702453	
THERMO FISHER SCIENTIFIC	Yes	038178	
THOMPSON PUBLISHING GROUP	Yes	032401	
THYSSENKRUPP ELEVATOR	Yes	016956	
TIRE CENTERS LLC	Yes	701590	
T-MOBILE	Yes	024606	
TMP WORLDWIDE	Yes	002980	
TOOL-SMITH CO INC	Yes	018023	
TOYOTA MATERIALS HANDLING	Yes	004722	
TRANSTECH OF S.C. INC.,	Yes	886120	
TRAVELERS INC. COMPANIES EMPLOYEE	Yes	015075	
TROY UNIVERSITY	Yes	012143	
TTI, INC.	Yes	220197	
TTX COMPANY, AGENT FOR CSXT	Yes	064103	
TURBOCARE	Yes	886240	
TWO MEN AND A TRUCK	Yes	032998	
TYLER INC, W S	Yes	021851, 021852, 021855,	
U S POSTAL SERVICE	Yes	017770	
U.S. SECURITY ASSOCIATES, INC.	Yes	035471	
UAB HEALTH SERVICES FOUNDATION	Yes	036453	
UNITED CEREBRAL PALSY OF GREATER B'	Yes	006787	
UNITED PARCEL SERVICE	Yes	040268	
UNITED STATES POSTAL SERVICE	Yes	017770	
United States Steel Corporation	Yes	017793	
UNIV OF AL HEALTH SVCS FOUNDAT	Yes	036453	
UNIVAR USA	Yes	917044	
UNIVERSITY OF ALABAMA HEALTH	Yes	036453	
UNIVERSITY OF NORTH ALABAMA	Yes	000054	
US POSTAL SERVICE	Yes	017770	
VENTYX	Yes	020303	
VEOLIA ENVIRON SVCS SLD WST S E INC S3	Yes	016946	
VERIZON	Yes	021410	
VERTEX	Yes	030987	
VESTAVIA COUNTRY CLUB	Yes	035981	

VISITING NURSES ASSOCIATION	Yes	034223	
VOLOGY, INC	Yes	029675	
VULCAN MATERIALS CO. SOUTHERN	Yes	011085	
W. W. GRAINGER CO.	Yes	334222	
W.S. TYLER	Yes	021850	
WABASH TRAILER CENTER	Yes	038473	
WABTEC TRANSPORTATION TECH.	Yes	947005	
WALMART	Yes	numerous	
WAL-TECH VALVE, INC.	Yes	041731	
WALTER ENERGY, INC.	Yes	041673	
Walter Investment Management Corporation v. Walter Energy, Inc.	Yes	022987	
WARTSILA NORTH AMERICA	Yes	004971	
WASTE MANAGEMENT	Yes	015883	
WELLS FARGO	Yes	011417, 017040, 029120, 003037	
WESCO DISTRIBUTION	Yes		
WESTECH	Yes	029768	
WESTERN UNION TELEGRAPH COMPANY	Yes	654022	
WESTINGHOUSE ELECTRIC CORP	Yes	947119	
WHEELING HOSPITAL	Yes	023083	
WINDSTREAM	Yes	013282	
XEROX CORP	Yes	020387	
YRC FREIGHT	Yes	027174	Yrc Worldwide
YSI INC.	Yes	023158	
ZURICH	Yes	015094, 012471	
FRIENDSHIP BAPTIST CHURCH	Yes	037355	
FUCHS LUBRICANTS	Yes	024907	
G & K SERVICES	Yes	011586	
GALLAGHER BASSETT SERVICES, INC.	Yes	036633, 701022	
GCR TIRE CENTER	Yes	025531	
GIW INDUSTRIES INC	Yes	340341	
GLOBAL SOFTWARE INC.	Yes	037297	
GRAYBAR ELECTRIC COMPANY INC.	Yes	016274	
GREENE'S ENERGY GROUP	Yes	033262	
GULF STATES STEEL INC.	Yes	340287	
GULFSTREAM AEROSPACE CORPORATION	Yes	220098	
HAGEMEYER NORTH AMERICA, INC.	Yes	029525	
GLOBAL MATERIALS SALES	Yes	240247	
GENERAL BINDING CORPORATION	Yes	340337	
GENERAL ELECTRIC CO	Yes	340045, 104200	
GEORGIA INST. OF TECHNOLOGY	Yes	003224	
GEORGIA-PACIFIC CHEMICALS LLC	Yes	021200	
GEXPRO	Yes	711234	
GLOBAL KNOWLEDGE	Yes	702363, 003901	
GOLDER ASSOCIATES	Yes	340260	
GOLDMAN, SACHS & CO	Yes	019421	
GONE FOR GOOD, A DIVISION UCPGB	Yes	006787	
MCSHANE COMMUNICATIONS	Yes	440070	
MEDEXPRESS URGENT CARE	Yes	029241	
MEDIREST, INC.	Yes	000382	
MEDTRONIC NORTECH DIVISION	Yes	036062	
MEDWEST	Yes	024503	
MEGGITT (MARYLAND), INC.	Yes	036043	
MENLO WORLDWIDE FORWARD.(TRAN)	Yes	029174	
MERCK & CO. INC.	Yes	017893, 017877	
MERCY HEALTH CENTER MASON	Yes	017905	
MERRILL CORPORATION CANADA	Yes	021828, 022511	
METLIFE	Yes	022446	
METSO MINERALS INDUSTRIES	Yes	020220, 013909	
METTLER-TOLEDO, INC.	Yes	575255	
MICROSOFT CORP/MICROSOFT TECH	Yes	120500	
MIDAS AUTO SERVICE	Yes	031311	
MIDCO CORPORATION	Yes	013173	
MISSOURI UNIVERSITY OF	Yes	019896	
Mitsubishi Chemical Corporation	Yes	002302	

Mitsui & Co. (USA), Inc.	Yes	030331	
MOORE BUSINESS FORMS & SYS DIV	Yes	575354	
Morgan Stanley	Yes	009941	
MORGAN STANLEY & CO LLC	Yes	033867	
MORTON SALT	Yes	020105	
MOTION INDUSTRIES INC.	Yes	036224	
MOTION MEDICAL, INC.	Yes	013161	
MUSCULAR DYSTROPHY ASSOCIATION	Yes	701811	
NABORS COMPLETION & PRODUCTION SERVICES CO.	Yes	033810	
NAGASE AMERICA CORPORATION	Yes	042003	
NATIONAL CITY BANK	Yes	021486	
NATIONAL DIAGNOSTICS INC.	Yes	638172	
NATIONAL MINING ASSOC.	Yes	400546	
NATIONAL MULTIPLE SCLEROSIS SOCIETY	Yes	037690	
P & H MINE PRO SERVICES	Yes	011719	
LABORATORY CORP. OF AMERICA HOLDINGS	Yes	204751	
LADAS & PARRY	Yes	029108	
LAYNE CHRISTENSEN COMPANY	Yes	440277	
LENOVO	Yes	010937	
LETOURNEAU INC	Yes	013566	
LIFE CYCLE ENGINEERING	Yes	014002,014000	
LIPOSCIENCE, INC.	Yes	008612	
LITTLER MENDELSON P. C.	Yes	040321 & 701380	
LIVE NATION	Yes	013997	
LOEWS CORPORATION	Yes	220051	
LOGI-TECH, INC.	Yes	040432	
MAG IAS, LLC	Yes	013672	
MAKE A WISH FOUNDATION OF IOWA	Yes	027524	
MARK DUNNING INDUSTRIES INC.	Yes	208200	
MARSPEC TECHNICAL PRODUCTS	Yes	020126	
MARTIN MARIETTA MATERIALS INC	Yes	002162	
MCGRIFF TIRE COMPANY, INC	Yes	024845	
MCJUNKIN RED MAN CORPORATION	Yes	037156	
INDEED, INC.	Yes	028402	
INDEPENDENT FEDERAL CREDIT UNI	Yes	026458	
INDUSTRIAL CHEMICALS INC.	Yes	014158	
HIGHMOUNT EXPLORATION & PRODUCTION	Yes	022971	
HUNTON & WILLIAMS	Yes	015313	
INDUSTRIAL RUBBER PRODUCTS CO.	Yes	006104	
INDUSTRIAL VALVE SALES/SERVICE	Yes	024649	
INTERCALL	Yes	002004	
HELIX SYSTEMS INC.	Yes	020272	
HENKEL CORP - ATTN: JOE RATKE	Yes	032695	
HERITAGE PRODUCTS	Yes	005656	
HILTI INCORPORATED	Yes	016430	
HINKLE ROOFING PRODUCTS INC	Yes	033936	
HOLT AUDIO VISUAL & VIDEO	Yes	028297	
HOME DEPOT	Yes	413303	
HONEYWELL INC	Yes	000265, 024345 and 900265	
HOWDEN NORTH AMERICA INC.	Yes	012955	
HP PRODUCTS	Yes	033992	
HSS-A DIVISION OF MCLANAHAN CORPORATION	Yes	034462	
HUB GROUP INC (TRAN)	Yes	041529	
HUNTSMAN PETROCHEMICAL CORP	Yes	021187	
HUTTON COMMUNICATIONS, INC.	Yes	021258	
I H S GLOBAL INC.	Yes	645735	
IBERIABANK	Yes	035099	
IBM	Yes	472109, 766006, 002066	
IKON Office Solutions, Inc	Yes	472123	
IMA	Yes	033327	
INGERSOLL RAND	Yes	472015	
INGRAM BARGE COMPANY	Yes	042010	
INTERFACE INC.	Yes	010194	
FAIRFIELD HIGH SCHOOL	Yes, similar	Fairfield County School Dist.	

JEFFERSON COUNTY	Yes, similar	numerous	
MICHAEL HARRISON	Yes, similar	019015	
MILO'S	Yes, similar	030891	
GE CAPITAL C/O RICOH USA PROGRAM	Yes, similar	340048	
JUNIOR ACHIEVEMENT	Yes, similar	024370,037377, 018760, 025562, 702145	
Inactive-MARION COUNTY DEPARTMENT OF	Yes, similar	037488	Marion County/Training and Development
REGIONS	Yes, similar	numerous	
RIVERHILL	Yes, similar	017102	
THE INSTITUTE FOR INTERNATIONA	Yes- similar	002301	
DELOITTE & TOUCHE LLP	Yes inactive	016016 218316	Deloitte & Touche USA LLP Deloitte & Touche, LLP
DRESSER-RAND	Yes	029921 040132	Dresser-Rand Company Dresser Rand Company
DRUMMOND COMPANY, INC.	Yes	000012 035454 401068	Drummond Company, Inc. Drummond Company Inc. United Steel Workers of America and Local 12136 Pension Plan Drummond Company, Inc.
FEDERAL INSURANCE COMPANY	Yes, Inactive	003070	
ISOLATEK INTERNATIONAL	Yes, Inactive	025066	
Inactive-ABB SERVICE COMPANY_	Yes, similar	000277, 037684, 038208, 013351, 009801	ABB, Inc.; ABB Lumus
Inactive-DHR- ANNISTON	Yes, similar	035415	DHR International
Inactive-GREENE COUNTY_	Yes, similar	034651, 031205	also in EW section - Greene County Board of Education -Greene County Health care
Inactive-JIMMY COLLINS	Yes, similar	018603	inactive
Inactive-UNIVERSITY OF ALABAMA	Yes, similar	000054, 025381	University of West & North Alabama
ACS	Yes, similar	036789	
ADP	Yes, similar	024437, 041436	
AMERICAN EXPRESS	Yes, similar	028753, 019743	
Beloit Corp	Yes, similar	736133	
BEMIS PACKAGING SERVICE	Yes, similar	035865, 038181	
BOATRIGHT RAILROAD PRODUCTS	Yes, similar	019695	Boatright Railroad Companies, Inc.
BORDEN INC.	Yes, similar	018549; 013077; 014631; 015203; 016519; 017213; 022252; 022359; 028411; 028412; 028413; 028484	Borden Dairy Company; Borden Dairy Company of Texas, LLC; Borden Dairy Company of Florida, LLC: Borden Dairy Company of Madisonville, LLC: Borden Dairy Company of Alabama, LLC; Borden Dairy Company of Colorado; Borden Dairy Company of Louisiana, LLC; Borden Dairy Company of South Carolina, LLC; Borden Dairy Company (Farmland); Borden Dairy Company of Cincinnati, LLC; Borden Dairy Company of Kentucky, LLC; Borden Dairy Company of Ohio, LLC
BRENNTAG MID-SOUTH, INC.	Yes, similar	031180	Brenntag Southeast, Inc.
BROWNS CHEVROLET	Yes, similar	038092	Don Brown Chevrolet
BRUNOS	Yes, similar	several	
CANON	Yes, similar	013630	Canon U.S.A. Inc.
CARBIS INC.	Yes, similar	011316, 013221	Sam Carbis Solutions Group LLC
CCS	Yes, similar	030293	CCS Medical
CDI CORPORATE EDUCATION SERV.	Yes, similar	011562	CDI Corporation
CDS INC.	Yes, similar	035406	CDS Publications
CHESTERTON	Yes, similar	037367	Town of Chesterton, IN
CISCO INC	Yes, similar	025606	CISCO-EAGLE, Inc.
CLARK POWER	Yes, similar	042328	Clark Construction
CNA INSURANCE COMPANIES	Yes, similar	712131	
COMFORT INN	Yes, similar	039137	Omni Hotels, LLC dba Comfort Inn and Suites Lancaster
COMMERCIAL PLASTICS AND SUPPLY	Yes, similar	039522	Commercial Plastics Co.
CONCENTRA MEDICAL CENTERS	Yes, similar	013648	Concentra, Inc.
CORNING INCORPORATED	Yes, similar	011095	Owens Corning Sales, LLC/Corporate Office
CSC NETWORKS/PRENTICE HALL	Yes, similar	032667, 711823	
CTS	Yes, similar	039956	CTS Corporation
CUNNINGHAM LINDSEY CLAIMS MANAGEMENT, INC.	Yes, similar	040435	Cunningham Lindsey Group Limited
CWS ENTERPRISES	Yes, similar	016341	
D & S ELECTRIC LTD	Yes, similar	025153	D&S Electrical Technologies, LLC

DTE RED MOUNTAIN, LLC	Yes, similar	018075, 138542, 016943	DTE Energy
DUNN BUILDING CO., LLC	Yes, similar	000584	Dunn Building Company
EAGLES' WINGS INC	Yes, similar	035143	Eagle's Wings Air, LLC
EASTER SEALS OF WEST ALABAMA	Yes, similar	025509 010840 032454	Colorado Easter Seals Society Easter Seals North Georgia, Inc. Easter Seals Central Texas
EL PASO ENERGY COMPANY	Yes, similar	021266	El Paso Electric Company
ELWOOD CORPORATION	Yes, similar		
EMERSON PROCESS MGT. LLLP	Yes, similar	024917 037214 041119	Emerson Process Management Power & Water Solutions Emerson Process Management/Daniel Measurement Emerson Process Management Valve Automation, Inc.
EMO TRANSPORT INC (OB)	Yes, similar	015448	Emo Trans Inc.
ENERGY SYSTEMS SOUTHEAST LLC	Yes, similar	009360	Energy Systems Group SE, Inc.
ENSCO	Yes, similar	030657	Ensco Offshore Company
ENTEK	Yes, similar	040768	ENTEK International, LLC
EVANS EQUIPMENT INC	Yes, similar		Evans Equipment & Environmental - Gregory Guidry
Exide Corp	Yes, similar	034801	
G. PAUL SMITH	Yes, similar	031897	
GULBRANDSEN COMPANIES	Yes, similar	701978	
HILLTOP FLOWERS	Yes, similar	035383	
HORIZON HEALTH EAP BEHAVIORAL	Yes, similar	022616	Horizon West Healthcare
IMA BIRMINGHAM CHAPTER	Yes, similar	033327	IMA, Inc.
IMO INDUSTRIES	Yes, similar	045800	IMO Pump
ITOCHU SPECIALTY CHEMICALS I	Yes, Similar	034437	ITOCHU International Inc.'
J.W.F. INDUSTRIES	Yes, Similar	337506	JWF Specialty Company'
JOHNSON CONTROLS INC.	Yes, similar	028088	Johnson Controls Power Solutions
KSR (OB)	Yes, similar	034308	KSR Industrial
LAB SAFETY SUPPLY INC dba GRAINGER	Yes, similar	701630	WW Grainger
LAFARGE CORPORATION	Yes, similar	008503	Lafarge North America
MAPCO GAS PRODUCTS INC.	Yes, similar	019864	Mapco, Inc.
MARQUETTE COMMERCIAL FINANCE C/O MARITECH MARINE &	Yes, similar	033995	Marquette Financial
NEOVIA LOGISTICS SERVICES, LTD	Yes, similar	036876	
NEUROLOGY CONSULTANTS OF TUSCALOOSA	Yes, similar	015903	
NEXTEL COMMUNICATIONS	Yes, similar	015853	Sprint Nextel Corporation
OXBOW CARBON & MINERALS LLC	Yes, similar	034236	
PEOPLE TO PEOPLE	Yes, similar	034292	People for People
PERKINS	Yes, similar	035409	Perkins & Co
PGT TRUCKING (OB)	Yes, similar	010847	PGT Industries
PHILLIPS CHEMICAL COMPANY	Yes, similar	037859	Chevron Phillips Chemical Company
POCAHONTAS LAND CORPORATION	Yes, similar	006708	Penn Pocahontas Coal Company
PRECISION, INC.	Yes, similar	015120	Precision, LLC
PREMISE INC	Yes, similar	019569	Premise Cable Systems
PREVENTION PLUS / HEALTHLINK	Yes, similar	031372	Healthlink Holdings dba HMS Health
PRO-LINE	Yes, similar	654150	Proline Boats
QUEST TECHNOLOGIES	Yes, similar	018770	Quest Diagnostics, Inc.
RADIO SHACK	Yes, similar	041305	Radio Shack - DIP
RAS INDUSTRIES LTD	Yes, similar	037861	Ras Services
RAYONIER TRS HOLDING, INC. d/b/a	Yes, similar	017354	Rayonier Advanced Materials
RBC CAPITAL MARKETS	Yes, similar	036123, 014205	RBC
REALTIME REPORTERS	Yes, similar	030303	Real Time Companies
REEVES ELECTRIC COMPANY	Yes, similar	711111	Reeves International
REICHHOLD INC	Yes, similar	736165	Reichhold LLC 2
REPUBLIC SERVICES, INC. DBA AWS BIRMINGHAM	Yes, similar	017827	Republic Services, Inc.
REXAM PERFORMANCE PRODUCTS	Yes, similar	012020	Rexam, Inc.
REYNOLDS ALUMINUM SUPPLY COMPA	Yes, similar	025577, 156100, 748299	Reynolds American, Reynolds Co., Reynolds Metals
RITE-WAY TRANSPORT CO INC (OB)	Yes, similar	040548, 036542	Rite-way Bus, Rite way service
RIVERSIDE UTILITY EQUIPMENT, INC.	Yes, similar	021969	Riverside Co
ROCHE BIOMEDICAL LAB	Yes, similar	021506	Roche Molecular
ROCKFORD SYSTEMS	Yes, similar	019352	Rockford Corp.
ROCKWOOD CASUALTY INSURANCE COMPANY	Yes, similar	020368	Rockwood Service Corporation
ROYAL BANK OF CANADA	Yes, similar	036123, 014205	RBC
S.W.I.F.T. SCRL	Yes, similar	118220	Swift Transportation
SANDVIK MINING & CONSTRUCTION	Yes, similar	031247	Sandvik
SCHLUMBERGER	Yes, similar	772040, 029992	Schlumberger Limited, Schlumberger Technology

SCHNEIDER NATIONAL BULK CARRIERS	Yes, similar	702366, 048904, 048901, 048909, 048900	Schneider National, Inc., Schneider Tank Lines
SCHROEDER INDUSTRIES	Yes, similar	003274, 002848, 021963	Schroeder Moving Systems, Schroeder Group, Schroeder Measurement
SCIENTIFIC GROUP	Yes, similar	008686	Scientific Research
Scotia Commerical Card CAD Program (US$ Program is not auto debit)	Yes, similar	025243	SCS Credit
SDI, INCORPORATED	Yes, similar	017101, 031413	SDI Funding, SDI Insurance
SEALY ENTERPRISE	Yes, similar	034086, 031735	Sealy, Inc., Sealy Management
SELIG INDUSTRIES	Yes, similar	013998	Selig Enterprises
SEMCO	Yes, similar	002502, 038079	Semco Ventures
SERVICE INDUST SUPPLY (SISCO)	Yes, similar	006865	Service Industrial, Inc.
SHORELINE RUBBER STAMP CO.	Yes, similar	004077	Shoreline, Inc.
SIEMANS CANADA	Yes, similar	018584, 014596	Siemens Mfg., Siemens Medical
SIGNODE CORPORATION	Yes, similar	041114	Signode Industrial
SKYLINE STEEL, LLC.	Yes, similar	032184	Skyline Steel Erectors
SME	Yes, similar	037087	SME Associates
SMITHCO ENGINEERING INC.	Yes, similar	011982	Smithco Enterprises
SOCIETY FOR HUMAN RESOURCES	Yes, similar	002196, 007608	Society for Human Resource Management
SOLOMON CORPORATION	Yes, similar	023343	Solomon Builders
SOLVAY ADVANCED POLYMERS	Yes, similar	000175	Solvay USA Inc.
SONOCO INDUSTRIAL CONTAINER	Yes, similar	772135	Sonoco Products
SOURCE ONE LEGAL COPY, INC.	Yes, similar	028391	
SOUTHERN COAL AND LAND CO.,	Yes, similar	040703	Southern Coal Corp.
SOUTHERN FOODSERVICE MGMT.	Yes, similar	012225	Southern Food Systems
SOUTHERN LAND SURVEYING CO	Yes, similar	018546	Southern Land Co.
SOUTHERN TANK & MFG. CO.	Yes, similar	020233	Southern Tank Transport
SPX FLOW TECHNOLOGY	Yes, similar	024554, 034275	SPX Thermal Equipment, SPX Corporation
SSC, INC	Yes, similar	015045	SSC LP Holdings, SSC Disability
SSI	Yes, similar	037310, 027622, 033005	SSI Shredding, SSI Health, SSI Services
STRATA	Yes, similar	041339	Strata Equity
SUN LIFE FINANCIAL	Yes, similar	016621	sun life assurance
SURGICAL ASSOCIATES OF TUSCALOOSA	Yes, similar	025976	Surgical Associates of Marshall County, P.C.
TARGET LOGISTICS SERVICES	Yes, similar	008925	name change from Target Logistic Services to Mainfreight USA, Inc.
UNIVERSAL ENVIRONMENTAL	Yes, similar	013473	
UNIVERSAL TRANSPORT INC.	Yes, similar	041997	Universal Truckload Services, Inc.
UNIVERSAL WELL SITE SOLUTIONS	Yes, similar	026326	Universal Well Services, Inc.
WESTERN COAL CORP	Yes, similar	400891	
GOLD KIST STORE #484	Yes, similar	019449	
GLOBE MANUFACTURING SALES, INC.	Yes, similar	052200	Globe Manufacturing Co.
GIRL SCOUTS OF NORTH-CENTRAL AL	Yes, similar	036168	
GOODMANS LLP	Yes, similar	006075	
GRAINGER	Yes, similar	334222, 710630	WW Grainger
GRANT THORNTON LLP	Yes, similar	036517	Kevane Grant Thornton LLP
GROVE MEDICAL CENTRE LTD	Yes, similar	025092	Grove City Medical Center
GSE	Yes, similar	030653	GSE Lining Technology
GTE	Yes, similar	025882	GTE FCU
HALL CONTRACTORS	Yes, similar	029394	Hall Contracting Corp.
HARTFORD LIFE & ACC INS CO	Yes, similar	022707	
HATCH	Yes, similar	014198	Hatch & Parent
HATHAWAY	Yes, similar	027565	Hathaway & Dinwiddie Construction
HAUHINCO TRADING	Yes, similar	031143	Hauchinco LP
MERCER (CANADA) LTD	Yes, similar	118618, 031510	Mercer - Colle; Mercer, US
MERIDIAN INVESTIGATIVE GROUP	Yes, similar	025964	
MONPOWER	Yes, similar	040617	treated as misspelled - number belongs to Manpower
MONROE CO SHERIFF	Yes, similar	034456	
MOTION CONTROL INDUSTRIES, DIV	Yes, similar	719004	
MOTOROLA INC	Yes, similar	012761	
MPC	Yes, similar	036327	
MPW INDUSTRIAL SERVICES INC	Yes, similar	018806	
MSA	Yes, similar	009305	
MUNTERS MOISTURE CONTROL SVCS	Yes, similar	020370	
NATIONAL KIDNEY FOUNDATION AL	Yes, similar	021637	
NATIONAL UNION FIRE INSURANCE	Yes, similar	702066	
P. S. I.	Yes, similar	032044	PSI CRO/PSI Pharma Support America
LIONS GATE RESOURCES LLC	Yes, similar	015402	Lions Gate Entertainment
LAND'S END BUSINESS OUTFITTERS	Yes, similar	040509	
LIQUID TRANSPORT CORP. (OB)	Yes, similar	332362	

LYNX CHEMICAL COMPANY	Yes, similar	041157	
MARATHON ASHLAND PETROLEUM	Yes, similar	005099	
MARION COUNTY (WV) DHR	Yes, similar	037488	
MAXIM CRANE WORKS	Yes, similar	014051	
MAYO CLINIC	Yes, similar	011511	
MCJUNKIN CORP	Yes, Similar	037156	
HAYWARD C/O ANDRESS ENGINEERING ASSOC.	Yes, Similar	041479	
HAYWARD INDUSTRIAL PRODUCTS IN	Yes, Similar	413016	
HEALTH CENTER	Yes, Similar	024444	
HEALTH SOUTH MEDICAL CENTER	Yes, Similar	016703 and 018078	
HEALTHLINK	Yes, Similar	031372	
HEALTHSTRATEGIES, INC.	Yes, Similar	038477	
HEARTLAND EXPRESS INC.	Yes, Similar	012059	
HERCULES	Yes, Similar	030806	
HERTZ EQUIPMENT RENTAL	Yes, Similar	711742	
HITACHI	Yes, Similar	047450, 040833, 039957, 022122 and 218222	
HOLIDAY INN HOTEL & CONF CTR	Yes, Similar	032234, 029984, 027809, 024707	
HOLT EQUIPMENT COMPANY, LLC	Yes, Similar	018095	
HUSKY OIL MARKETING COMPANY	Yes, Similar	017146 and 006571	
HWS ENTERPRISES INC. DBA SMITHS MACHINE	Yes, Similar	027750	
HYTORC	Yes, Similar	038602	
ICS	Yes, Similar	021933	
IDC INDUSTRIES, INC.	Yes, Similar	032309	
IDEAL OFFICE SOLUTIONS LTD.	Yes, Similar	001362	
IHS GLOBAL INC	Yes, Similar	645735	
IMERYS MARBLE INC.	Yes, Similar	022612	
INCO	Yes, Similar	016251	
INDIAN CREEK EXCAVATING, LLC	Yes, Similar	027218	
INDIAN PRAIRIE RANCH & NURSERY	Yes, Similar	012709	
INDUSTRIAL COATING ALLIANCE GR	Yes, Similar	014495	
INDUSTRIAL MACHINE TOOL SERVICE, INC	Yes, Similar	138571	
INFOR (US) INC.	Yes, Similar	012849 and 036627	
ING LIFE INSURANCE AND ANNUITY	Yes, Similar	028714	
INLINE	Yes, Similar	005313	
INSPERITY BUSINESS SERVICES	Yes, Similar	000512	
INTEGRATED CUSTOM SOFTWARE, INC.	Yes, Similar	006498	
INTELLIGENT SOLUTIONS, INC.	Yes, Similar	004570	
INTERMEDIA	Yes, Similar	027995	
SPECIAL OLYMPICS- WEST VIRGINIA	Yes, simlar	702051	Special Olympics, Inc.
KRONOS INCORPORATED	Yes, simlar	017480	
MCDONALD'S HAMBURGERS	Yes, simlar	440992 & 575371 - headquarters	numerous franchise locations