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

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

DECLARATION IN SUPPORT OF THE APPLICATION FOR AN ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF FTI CONSULTING, INC. AS FINANCIAL ADVISOR FOR THE COMMITTEE OF RETIRED EMPLOYEES

Pursuant to 28 USC Section 1746, Samuel Star declares as follows :

1. I am a Senior Managing Director with FTI Consulting, Inc., together with its wholly owned subsidiaries ("FTI"), an international consulting firm. I submit this Declaration on behalf of FTI (the "Declaration") in support of the application (the "Application") of the Committee of Retired Employees (the "Retiree Committee") of Walter Energy, Inc., *et al.*, the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), for an order authorizing the employment and retention of FTI as financial advisor under the terms and conditions set forth in the Application. Except as otherwise noted[2], I have personal knowledge of the matters set forth herein.

[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] Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and

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Disinterestedness and Eligibility

2. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. A listing of the parties reviewed is reflected on Exhibit A to this Declaration. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database containing names of individuals and entities that are present or recent former clients of FTI. A listing of such relationships that FTI identified during this process is set forth on Exhibit B to this Declaration.

3. Based on the results of its review, except as otherwise discussed herein , FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications, and economic consulting services. To the best of my knowledge, FTI does not hold or represent any interest adverse to the estate, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several

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are based on information provided by them.

attorneys, law firms and financial institutions, some of whom may be involved in these proceedings.

5. It is my understanding that Republic Services, Inc., DBA AWS Birmingham is a provider of utility services to the Debtors. James W. Crownover, a member of the board of directors of FTI Consulting, Inc., is currently a board member of Republic Services, Inc. To the best of my knowledge, James W. Crownover does not have any professional involvement in this matter in any capacity.

6. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the estate, and none are in connection with these cases.

7. FTI is not believed to be a "Creditor" with respect to fees and expenses of any of the Debtors within the meaning of Section 101(10) of the Bankruptcy Code. Further, neither I nor any other member of the FTI engagement team serving this Committee, to the best of my knowledge, is a holder of any outstanding debt instruments or shares of the Debtors' stock.

8. As such, to the best of my knowledge, FTI does not hold or represent any interest adverse to the estate, and therefore believes it is eligible to represent the Committee under Section 1103(b) of the Bankruptcy Code.

9. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Declaration.

Professional Compensation

10. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable Bankruptcy Administrator guidelines and local rules, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI, including legal fees related to this retention application and future fee applications as approved by the court. FTI's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application for the employment of FTI. These hourly rates are adjusted periodically.

11. According to FTI's books and records, during the ninety day period prior to the Debtors' petition date, FTI performed no professional services or incurred any reimbursable expenses on behalf of the Debtors.

12. To the best of my knowledge, a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

I declare under penalty of perjury that the foregoing is true and correct

Executed this 29th day of September, 2015

Samuel Star

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Current and Recent Former Relationships

Debtors
Walter Energy, Inc.
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 Exploration & Production LLC
Walter Home Improvement, Inc.
Walter Industries
Walter Land Company
Walter Minerals, Inc.
Walter Natural Gas, LLC
Willow Creek Coal Partnership
Willow Creek Coal ULC
Wolverine Coal Partnership
Wolverine Coal ULC

Debtors' Attorneys
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Bradley Arant Boult Cummings LLP
Cunningham Bounds LLC
Maynard Cooper & Gale, P. C
Ogletree, Deakins, Nash, Smoak & Stewart PC
Osler, Hoskin & Harcourt LLP

Debtors' Financial Advisors
AlixPartners LLP
Blackstone Group
Blackstone Advisory Partners L.P.

Debtors' Professionals
Ernst & Young LLP
KPMG LLP
Kekst & Company
Kurtzman Carson Consulting
Lazard

Debtors' Current and Former 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
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

Debtors' Major 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.

Banks
Bank of America
JP Morgan
Regions Bank
BB&T
Scotia Bank
Comerica
Lloyds
Bank of Butterfield

Surety Bondholders
Arch Insurance
Aspen Insurance

Administrative Agent
Morgan Stanley Senior Funding, Inc.

Indenture Trustees
Wilmington Trust, N.A.

Creditors Holding Largest Unsecured Claims
AL Power Company
Alabama Sling Center
Alabama State Port Authority
Bama Mine & Mill, Inc.
Birmingham Rail & Locomotive Co.
Brockhouse Group Limited
Carroll Engineering Company
Consolidated Pipe & Supply Co.
Cowin & Company
Eickhoff Corporation
Hager Equipment Co. of AL, Inc.
Hager Oil Company Inc.
Heintzmann Corporation
Hibbs Electric, Inc.
Horton Construction & Fabrication
Industrial Mining Supply, Inc.
Internal Revenue Service
IT Convergence
Jennmar Corporation
Jim House & Associates, Inc.
Jones Heating, A/C and Plumbing Inc.
Joy Global Underground Mining LLC
Kaman Industrial Technologies
Kronos Incorporated
Kykenkee, Inc.
Layne Christensen Company
Lee Hecht Harrison LLC
Little Creek Dock , LLC
Mato Corporation
Mayer Electric Supply
Mike Dover Corporation
National Belt Service Inc.
Nelson Brothers LLC
Pardee Minerals, LLC
Parker Towing Company, Inc.
Pension Benefit Guaranty Corporation

Petroleum Products, Inc.
Pioneer Conveyor, LLC
Quaker Chemical Corporation
R3 Steel
Rockwood Casualty Insurance Company
Safety Solutions Inc.
Sandvik Mining & Construction, LLC
Shook & Fletcher Supply Company
Siemens Industry, Inc.
Southeast Fabricators Inc.
Thompson Tractor Co Inc.
UMWA Health and Retirement Funds ("MEPP")
United Central Industrial
United Mine Workers of America
United Steel Workers
Wilmington Trust, N.A.

Retiree Committee Members
Frank A. Hult
Cecil W. Wilkes
Charles C. Stewart
John A. Fillebaum
Frederick P. Kozel
Steven A. Radlein
William Eugene Trammell
United Mine Workers of America
David R. Jury
Grant Crandall
United Steelworkers
Daryl Dewberry
Larry Spencer

Retiree Committee Members' Attorneys
Lowenstein Sandler LLP
Rumberger, Kirk & Caldwell
Quinn, Connor, Weaver, Davies & Rouco LLP
Cohen, Weiss and Simon LLP

Retiree Committee Attorneys
Jenner & Block
Adams and Reese LLP

Retiree Committee Actuaries
The Segal Company

Official Creditors' Committee Members
Mayer Water Supply Co., Inc.
Delaware Trust Company
Cowin & Company, Inc.
United Mine Workers of America 1974 Pension Plan Trust (the "UMWA 1974 Pension Plan")
UMB Bank National Association
Industrial Mining Supply, Inc.
United Mine Workers of America
Consolidated Pipe & Supply Co., Inc.
Nelson Brothers LLC
United Steelworkers
Hager Oil Company, Inc.
Carroll Engineering Co.
Pension Benefit Guaranty Corporation

Official Creditors' Committee Attorneys
Morrison & Foerster LLP
Christian & Small

Official Creditors' Committee Financial Advisors
Capstone Partners LLC
Houlihan Lokey

U.S. Trustee Employees Northern District of Alabama
Tom Corbett
Teresa R. Jacobs
Mark S. Zimlich

Bankruptcy Judges Northern District of Alabama
James J. Robinson
Tamara O. Mitchell
Jennifer H. Henderson
Clifton R. Jessup, Jr.
Margaret A. Mahoney

Operational Counterparties
ARP Production Company LLC
Atlas Resource Partners, LP
Belcourt Saxon Coal Limited Partnership
Black Warrior Methane Corporation
Black Warrior Transmission Corporation
ConocoPhillips
Peace River Coal Inc.

Secured Parties
Atco Structures & Logistics Ltd
Bank of America N A
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 Services
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.
Transportation Lease Systems Inc.
Wilmington Trust, National Association
Xerox Canada Ltd

Significant Customers
A Neilsen
ABC Coke
Acominas
AK Steel
Alabama Power
Amalgamated 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 Loading 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
Nippon Steel & Sumitomo Metal Corporation
Osco Industries
Posco
Pritchard Mining Company, 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

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

Permit Issuers and Regulators
Alabama Department Of Environmental Management (ADEM)
Alabama Surface Mining Commission (ASMC)
City of Birmingham (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

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

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 (Allied World Insurance)
Axis Surplus 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 Insurance
HCC Specialty
HIS 33
Houston Casualty
Houston Specialty
Ibo 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 Insurance Co. (AIG)
National Union Fire Insurance Co. of Pittsburgh PA (AIG)
NOA
Northbridge Insurance
OCIL
Old Republic Insurance 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 Insurance Co. PLC
XL Insurance Co. Limited
XL Insurance Company Ltd
XL Specialty
XL Specialty Insurance Co.
XL Specialty Insurance Company
Zurich American

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.

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 Lyc
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 Insurance Services of Georgia, Inc.
Wilmington Trust, N.A.

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

First and Second Lienholders
Apollo Capital Management
Apollo Global Management
Ares Management

Arrowgrass Capital Partners LLP
Brigade Capital Management
Caspian Capital
Caspian Capital Partners
Davidson Kempner Capital Management
Fidelity Investments
Fidelity Strategic Investments
Franklin Mutual Advisers
Franklin Templeton Investments
GSO Capital Partners
KKR Credit Advisors (US) LLC
Oaktree Capital Management

Lienholders' Attorneys
Akin Gump Strauss Hauer & Feld
Burr & Forman LLP

Bondholders' Financial Advisor
Lazard

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 Insurance Company of FL
American Memorial Life Insurance Company
American Reliable Insurance Company
American Security Insurance Company
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 Mutual Insurance 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 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 Management 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 Management
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 Reassurance 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 Management
JP Morgan 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 Management
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 Insurance
Northwestern Mutual Life Insurance
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 Insurance & Annuity
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 Indemnity 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 Investments 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 Insurance Co [Multi-Managed]
Transamerica Financial Life Insurance
Transamerica Life Insurance Co.
Transamerica Premier Life Insurance 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 Co., Inc.

Utilities
Advance Disposal
AIM Trucking
Alabama Power Company
Alabama Gas Corporation
Alabama Power
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
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
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, Inc.
Monpower
Moore Coal Company Inc.
Mountaineer Gas
Mountaineer Gas Company
Navagat
Navagata
Navigat Energy
Oakman Water Works
Oswalt Sewage
Oswalt Sewage Co. Inc.
Pacific Northern Gas
Parrish Water Works
Pea River Electric Cooperative
Pea River Electric
Republic Services, Inc. dba AWS Birmingham
Rumsey Environmental, L.L.C.
Rumsey Sanitation, LLC
Shaw
Shaw Group
South Louisiana Electric Cooperative Association
Southern LINC
SouthernLINC
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

Other Parties As Known
Davis Polk & Wardwell

EXHIBIT B

Listing of Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

None

Relationships in Unrelated Matters

Debtors' Attorneys
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Bradley Arant Boult Cummings LLP
Cunningham Bounds LLC
Maynard Cooper & Gale, P. C
Ogletree, Deakins, Nash, Smoak & Stewart PC
Osler, Hoskin & Harcourt LLP

Debtors' Financial Advisors
AlixPartners LLP
Blackstone Group
Blackstone Advisory Partners L.P.

Debtors' Professionals
Ernst & Young LLP
KPMG LLP
Lazard

Debtors' Major Shareholders
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.

Banks
Bank of America
JP Morgan
Regions Bank
Comerica
Lloyds

Surety Bondholders
Arch Insurance
Aspen Insurance

Indenture Trustees
Wilmington Trust, N.A.

Creditors Holding Largest Unsecured Claims
Internal Revenue Service
Kronos Incorporated
Pension Benefit Guaranty Corporation
Siemens Industry, Inc.
United Steel Workers
Wilmington Trust, N.A.

Retiree Committee Members' Attorneys
Lowenstein Sandler LLP
Cohen, Weiss and Simon LLP

Retiree Committee Attorneys
Jenner & Block
Adams and Reese LLP

Official Creditors' Committee Members
United Steelworkers
Pension Benefit Guaranty Corporation
Morrison & Foerster LLP

Official Creditors' Committee Financial Advisors
Houlihan Lokey

Operational Counterparties
ConocoPhillips

Secured Parties
Bank of America N A
Caterpillar Financial Services Corporation
Caterpillar Financial Services Limited
Dell Financial Services L.L.C.
General Electric Capital Corporation
Ikon Financial Services
The CIT Group/Equipment Financing, Inc.
Wilmington Trust, National Association

Significant Customers

AK Steel
Alabama Power
Bayer Corp
Carmeuse
China Steel
Citgo Petroleum
CRM
CSN
Drummond
ECI
EGL
Hickman Williams
Hyundai
Mid-Continent
Mitsubishi Chemical
Mitsui
Nippon Steel & Sumitomo Metal Corporation (NSSMC)
Rock Tenn
Ruukki
SSAB
Taft
U.S. Pipe
US Steel
Usiminas

Relevant Taxing Authorities
Canada Revenue Agency
Department of the Treasury (IRS)

Insurers
ACE American
ACE American Insurance Company
AIG Europe Limited
Allianz Insurance Plc
Allied World Assurance Co.
American International Group, Inc. (AIG)
AWAC (Allied World Insurance)
Houston Casualty
Ironshore
Ironshore Europe Ltd
Ironshore Indemnity
Ironshore Indemnity Inc.
Liberty Mutual Insurance Company
Lloyd's Of London
National Union Fire Insurance Co. (AIG)
National Union Fire Insurance Co. of Pittsburgh PA (AIG)
OCIL
Rockwood Casualty
Zurich American

Key Vendors
AL Power Company
Alabama Power Company
Alabama Sling Center
Alabama State Port Authority
Alpha Coal Sales Co Inc. (W)
BAMA Mine & Mill, Inc.
BC Hydro
Birmingham Rail & Locomotive Co.
Blue Cross Blue Shield
Brockhouse Group Limited
Canadian National Railway Co.
Caremark
Carroll Engineering Company
Cowin & Company
CSX TRAN N/A 079413 (IB)
CSX Transportation
Eickhoff Corporation
Horton Construction & Fabrication
Imperial Oil
Internal Revenue Service
IT Convergence
Jennmar Corporation
Jim House & Associates, Inc.
Jones Heating, A/C and Plumbing Inc.
Joy Global Underground Mining LLC
Kaman Industrial Technologies
Kronos Incorporated
Kykenkee, Inc.
Layne Christensen Company
Lee Hecht Harrison LLC
Mato Corporation
Mayer Electric Supply
Mike Dover Corp.
National Belt Service Inc.
Nelson Brothers Lyc
Norfolk Southern (IB)
Pardee Minerals, LLC
Parker Towing Company, Inc.
Pension Benefit Guaranty Corporation
Petroleum Products, Inc.
Pioneer Conveyor, LLC
Quaker Chemical Corporation
R3 Steel
Rockwood Casualty Insurance Company
Safety Solutions Inc.
Sandvik Mining & Construction, LLC
Schlumberger Technology Corp.
Siemens Industry, Inc.
Southeast Fabricators Inc.

Thompson Tractor Co Inc.
United Central Industrial
Veyance Technologies, Inc.
Wells Fargo
Wilmington Trust, N.A.

Litigation
Internal Revenue Service
United States Environmental Protection Agency Region 4

First and Second Lienholders
Apollo Capital Management
Apollo Global Management
Ares Management
Fidelity Investments
Franklin Templeton Investments
GSO Capital Partners
Oaktree Capital Management

Lienholders' Attorneys
Akin Gump Strauss Hauer & Feld

Bondholders' Financial Advisor
Lazard

Debtholders
Advanced Series Trust
Advanced Series Trust-AST Franklin Templeton Founding Funds Allocation Portfolio
Apollo Investment Corporation
Apollo Investment Management
Ares Management
Babson Capital
BAML
Bank of America NA
Bank of Nova Scotia
Barclays
Barclays Bank PLC
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
California Physicians' Service Inc.
Capital Group Companies Inc.
Chase
Citi Loan Funding
Citi Loan Funding ADGM Funding LLC
Citibank NA
Commonwealth Bank of Australia
Credit Agricole Corporate
Credit Agricole Corporate and Investment Bank
Credit Suisse
Cyrus capital
Deutsche Bank AG
Deutsche Investment Management America
Fidelity International
Fidelity Investments
Fidelity Management & Research
Fifth Third Bank
FMR LLC
Franklin Advisers Inc.
Goldman Sachs
Goldman Sachs Bank USA
Goldman Sachs Lending Partners LLC
Hartford Financial Services Group
Highland Capital
Highland Capital Management LP
ING Capital, LLC
Invesco LTD
JP Morgan Chase & Co
JP Morgan Investment Management
JP Morgan Chase Bank, N.A.
Metropolitan West
Metropolitan West Asset Management
Morgan Stanley Bank, N.A.
New York Life Insurance Company
Northern Trust Company
PIMCO Advisors LP
RBC
Royal Bank of Canada
Silver Point
State Street Corp.
T Rowe Price Associates
The Bank of Nova Scotia
Transamerica Life Insurance Co.
Transatlantic Reinsurance Co.
UBS AG
University Health Care Inc.
Western Asset Management Co.

Utilities
Alabama Power Company
Alabama Power
AT&T
AT&T Communication Systems Southeast
BC Hydro
CenturyLink

Charter Communications
Frontier
Hughes Net
Hughes Network Systems, LLC
Republic Services, Inc. dba AWS Birmingham
Shaw Group
Suddenlink
TW Telecom
TW Telecom Holdings, Inc.
Verizon
Verizon Business
Verizon Conferencing
Windstream
Windstream Corporation

Other Parties As Known
Davis Polk & Wardwell