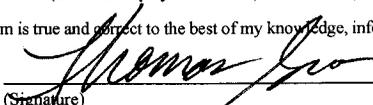


Your claim can be filed electronically on KCC's website at <https://epoc.kccllc.net/WalterEnergy>. Your unique login information is:

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

ID:

PIN:

UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF ALABAMA		PROOF OF CLAIM																								
Indicate Debtor against which you assert a claim by checking the appropriate box below. (Check only one Debtor per claim form.)																										
<table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"><input type="checkbox"/> Atlantic Development & Capital, LLC (Case No. 15-02747)</td> <td style="width:33%; border: none;"><input type="checkbox"/> Maple Coal Co., LLC (Case No. 15-02764)</td> <td style="width:33%; border: none;"><input type="checkbox"/> Walter Energy Holdings, LLC (Case No. 15-02758)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Atlantic Leaseco, LLC (Case No. 15-02773)</td> <td style="border: none;"><input type="checkbox"/> Sloss-Sheffield Steel & Iron Company (Case No. 15-02766)</td> <td style="border: none;"><input checked="" type="checkbox"/> Walter Energy, Inc. (Case No. 15-02741)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Blue Creek Coal Sales, Inc. (Case No. 15-02750)</td> <td style="border: none;"><input type="checkbox"/> SP Machine, Inc. (Case No. 15-02746)</td> <td style="border: none;"><input type="checkbox"/> Walter Exploration & Production LLC (Case No. 15-02757)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Blue Creek Energy, Inc. (Case No. 15-02752)</td> <td style="border: none;"><input type="checkbox"/> Taft Coal Sales & Associates, Inc. (Case No. 15-02751)</td> <td style="border: none;"><input type="checkbox"/> Walter Home Improvement, Inc. (Case No. 15-02760)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> J.W. Walter, Inc. (Case No. 15-02755)</td> <td style="border: none;"><input type="checkbox"/> Tuscaloosa Resources, Inc. (Case No. 15-02753)</td> <td style="border: none;"><input type="checkbox"/> Walter Land Company (Case No. 15-02761)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Jefferson Warrior Railroad Company Inc. (Case No. 15-02759)</td> <td style="border: none;"><input type="checkbox"/> V Manufacturing Company (Case No. 15-02754)</td> <td style="border: none;"><input type="checkbox"/> Walter Minerals, Inc. (Case No. 15-02763)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Jim Walter Homes, LLC (Case No. 15-02762)</td> <td style="border: none;"><input type="checkbox"/> Walter Black Warrior Basin, LLC (Case No. 15-02756)</td> <td style="border: none;"><input type="checkbox"/> Walter Natural Gas, LLC (Case No. 15-02765)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Jim Walter Resources, Inc. (Case No. 15-02743)</td> <td style="border: none;"><input type="checkbox"/> Walter Coke, Inc. (Case No. 15-02744)</td> <td></td> </tr> </table>			<input type="checkbox"/> Atlantic Development & Capital, LLC (Case No. 15-02747)	<input type="checkbox"/> Maple Coal Co., LLC (Case No. 15-02764)	<input type="checkbox"/> Walter Energy Holdings, LLC (Case No. 15-02758)	<input type="checkbox"/> Atlantic Leaseco, LLC (Case No. 15-02773)	<input type="checkbox"/> Sloss-Sheffield Steel & Iron Company (Case No. 15-02766)	<input checked="" type="checkbox"/> Walter Energy, Inc. (Case No. 15-02741)	<input type="checkbox"/> Blue Creek Coal Sales, Inc. (Case No. 15-02750)	<input type="checkbox"/> SP Machine, Inc. (Case No. 15-02746)	<input type="checkbox"/> Walter Exploration & Production LLC (Case No. 15-02757)	<input type="checkbox"/> Blue Creek Energy, Inc. (Case No. 15-02752)	<input type="checkbox"/> Taft Coal Sales & Associates, Inc. (Case No. 15-02751)	<input type="checkbox"/> Walter Home Improvement, Inc. (Case No. 15-02760)	<input type="checkbox"/> J.W. Walter, Inc. (Case No. 15-02755)	<input type="checkbox"/> Tuscaloosa Resources, Inc. (Case No. 15-02753)	<input type="checkbox"/> Walter Land Company (Case No. 15-02761)	<input type="checkbox"/> Jefferson Warrior Railroad Company Inc. (Case No. 15-02759)	<input type="checkbox"/> V Manufacturing Company (Case No. 15-02754)	<input type="checkbox"/> Walter Minerals, Inc. (Case No. 15-02763)	<input type="checkbox"/> Jim Walter Homes, LLC (Case No. 15-02762)	<input type="checkbox"/> Walter Black Warrior Basin, LLC (Case No. 15-02756)	<input type="checkbox"/> Walter Natural Gas, LLC (Case No. 15-02765)	<input type="checkbox"/> Jim Walter Resources, Inc. (Case No. 15-02743)	<input type="checkbox"/> Walter Coke, Inc. (Case No. 15-02744)	
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NOTE: This form should not be used to make a claim for an administrative expense (other than a claim asserted under 11 U.S.C. § 503(b)(9)) arising after the commencement of the case. A "request" for payment of an administrative expense (other than a claim asserted under 11 U.S.C. § 503(b)(9)) may be filed pursuant to 11 U.S.C. § 503.																										
Name of Creditor (the person or other entity to whom the debtor owes money or property): ACE American Insurance Company		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (if known) Filed on: _____																								
Name and address where notices should be sent: Electronic Claim Filing ID: _____ PIN: _____ c/o Wendy Simkulak * and to Claimant per attached Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103 Telephone number: 215-979-7342 email: WMSimkulak@duanemorris.com																										
Name and address where payment should be sent (if different from above): <div style="text-align: center;"><input checked="" type="checkbox"/> Date Stamped Copy Returned <input type="checkbox"/> No self addressed stamped envelope <input type="checkbox"/> No copy to return</div>		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars. 5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: \$ _____ <i>* Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</i>																								
Telephone number: _____ email: _____																										
1. Amount of Claim as of Date Case Filed: \$ See attached. If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.																										
2. Basis for Claim: See attached. (See instruction #2)																										
3. Last four digits of any number by which creditor identifies debtor: _____	3a. Debtor may have scheduled account as: (See instruction #3a) _____	3b. Uniform Claim Identifier (optional): (See instruction #3b) _____																								
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: See attached. Value of Property: \$ See attached. Annual Interest Rate _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable (when case was filed) Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ See attached. Basis for perfection: _____ Amount of Secured Claim: \$ See attached. Amount Unsecured: \$ _____																										
6. Claim Pursuant to 11 U.S.C. § 503(b)(9): Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____ (See instruction #6)																										
7. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #7)																										
8. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #8, and the definition of "redacted".) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: See attached, documents are confidential and voluminous, and will be made available upon request.																										
9. Signature: (See instruction #9) Check the appropriate box. <input type="checkbox"/> I am the creditor. <input checked="" type="checkbox"/> I am the creditor's authorized agent. <input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. <input type="checkbox"/> I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3004.) (See Bankruptcy Rule 3005.)																										
I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief. Print Name: Thomas Groves Title: Vice President Company: ACE USA Address and telephone number (if different from notice address above): 1 Beaver Valley Road Wilmington, DE 19803 Telephone number: _____ Signature:  (Date) 10/7/15																										

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Penalty for presenting fraudulent claim: Fine of up to \$5

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WENDY M. SIMKULAK
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PERSONAL FAX: +1 215 689 4951
E-MAIL: wmsimkulak@duanemorris.com

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MEXICO CITY
ALLIANCE WITH
MIRANDA & ESTAVILLO
SRI LANKA
ALLIANCE WITH
GOWERS INTERNATIONAL

October 8, 2015

VIA FEDEX

Walter Energy Claims Processing Center
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

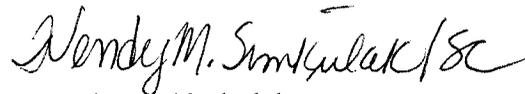
**Re: In re Walter Energy, Inc., et al.
Case No. 15-02741-TOM11 (Jointly Administered)**

Dear Sir/Madam:

Enclosed please find one original and one copy of the proof of claim of ACE American Insurance Company (on its own behalf and on behalf of all of its affiliates per Stipulation and Order). Please file the proof of claim and acknowledge your receipt of the proof of claim by returning a time stamped copy in the enclosed return Federal Express envelope.

Please feel free to contact me with any questions. Thank you for your attention to this matter.

Sincerely,



Wendy M. Simkulak

WMS:sc
Enclosure

**ADDENDUM TO PROOF OF CLAIM OF
ACE AMERICAN INSURANCE COMPANY
ON ITS OWN BEHALF AND ON BEHALF OF ALL OF THE ACE COMPANIES**

1. This Addendum is attached to and a part of the proof of claim (the “Proof of Claim”) filed by ACE American Insurance Company on its own behalf and on behalf of all of its affiliates (“Claimant” and together with its affiliates, the “ACE Companies”) against Walter Energy, Inc. and the other entities set forth on Exhibit “A” attached hereto (collectively, the “Debtors”) in the bankruptcy case of Walter Energy, Inc. pursuant to the Stipulation and Order (as defined herein).¹ As the documents supporting this claim are voluminous and contain confidential information, they are not attached to Claimant’s Proof of Claim. Copies of the documents referenced herein are or should be, upon information and belief, in the possession of the Debtors, and Claimant will provide copies of such documents to other parties upon request provided that appropriate steps can be taken to ensure their confidentiality, as necessary or appropriate.

2. On July 1, 2015 (the “Petition Date”), the Debtors filed their respective voluntary petitions for bankruptcy relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Northern District of Alabama (the “Court”).

¹ On or about September 30, 2015, the Court (as defined herein) entered that certain Stipulation and Order Permitting the ACE Companies to File A Consolidate Proof of Claim Under A Single Case Number (the “Stipulation and Order”) by and between the Debtors and the ACE Companies which provides, *inter alia*, (i) that notwithstanding anything to the contrary in the Bankruptcy Code, the Federal Rules of Bankruptcy Procedures, local bankruptcy rules, any order of this Court or any approved proof of claim form or notice of the bar date, (a) the Claimant on its own behalf and on behalf of all of the ACE Companies shall be permitted to file a single proof of claim in the bankruptcy case of Walter Energy, Inc.; and (b) such claim shall be deemed filed by each of the ACE Companies not only in that case, but also in the chapter 11 cases of those Debtors identified by the ACE Companies therein; and (ii) that, due to the confidential and voluminous nature of the documents supporting the Proof of Claim, the ACE Companies are not required to include such supporting documentation with the filed Proof of Claim. The Stipulation and Order is attached hereto as Exhibit “B.”

3. Prior to the Petition Date, the ACE Companies issued certain insurance policies (as renewed, amended, modified, endorsed or supplemented from time to time, collectively, the “Policies”) to certain Debtors as named insureds.

4. Prior to the Petition Date, the ACE Companies and the Debtors and/or their affiliates also entered into certain written agreements in connection with the Policies (as renewed, amended, modified, endorsed or supplemented from time to time, and including any exhibit or addenda thereto, collectively, the “Insurance Agreements”).

5. Pursuant to the Policies and Insurance Agreements (collectively, the “ACE Insurance Program”), the ACE Companies provide, *inter alia*, certain workers’ compensation, environmental, directors and officers, automobile liability, global accident and sickness, property and business interruption, commercial, primary fire, marine, marine cargo, excess, agency, energy, oil gas and chemical, international advantage and certain other insurance for specified policy periods subject to certain limits, deductibles, retentions, exclusions, terms and conditions, as more particularly described therein; and the insureds, including one or more of the Debtors, are required to pay to the ACE Companies certain amounts including, but not limited to, insurance premiums (including audit and/or retro premiums), deductibles, funded deductibles, expenses, taxes, assessments and surcharges, as more particularly described in the ACE Insurance Program (the “Obligations”).

6. To the extent that a Debtor is an insured under the ACE Insurance Program and has in the past or the present received, or in the future receives, any benefit under the ACE Insurance Program related to any claim made by or related to such Debtor under the ACE Insurance Program, including but not limited to any payment by any of the ACE Companies to or on behalf of the Debtor with respect to a claim made under the ACE Insurance Program, then

the Debtor is jointly and severally liable with other insureds for the Obligations arising with respect to such claim under the ACE Insurance Program.

7. As of the date hereof, the Debtors are liable to the ACE Companies in the estimated ultimate amount of \$3,465,171 plus additional contingent and unliquidated amounts (the "Claim") for the Obligations.

8. The estimated amount of the Claim is based on, *inter alia*, actuarial calculations and financial factors including those disclosed in relation to the bankruptcy case.

9. Although the Claimant has provided an estimate, the Claim is currently contingent, unliquidated and subject to further and future adjustments and estimations by the Claimant, from time to time, in accordance with the terms of the ACE Insurance Program including, without limitation, (i) adjustments for any change in the financial condition of the insureds and/or (ii) addition of amounts that may become due for premium, deductibles, expenses, taxes, assessments and surcharges.

10. The Claim is evidenced by the ACE Insurance Program, including, without limitation, those Policies listed on Exhibit "C" hereto.

11. A portion of the Claim is or may be entitled to administrative expense priority under 11 U.S.C. §§ 503(b) and 507(a)(2).

12. The Claim is secured by a letters of credit and the proceeds thereof issued by Morgan Stanley Bank in the amount of \$3,465,171 (the "Letter of Credit").²

13. The Claim may also be secured by, other letters of credit, cash collateral, paid loss deposit funds, or other amounts.

² The Letter of Credit is not property of the Debtors' estates.

14. The Claimant reserves and preserves the right: (a) to file and seek payment of additional claims for (i) administrative expenses, (ii) attorneys' fees and costs, and (iii) cure amounts or rejection damages; (b) to estimate contingent claims and assert additional claims if contingent claims are estimated or liquidated; and (c) to assert any other claims the Claimant may have against the Debtors relating to or incidental to the Obligations and the documents referenced herein. The Claimant reserves and preserves all rights to assert any and all defense, setoff and/or recoupment against the Debtors. The Claimant reserves the right to amend and/or further supplement this Proof of Claim to, *inter alia*, (a) adjust the amount of the Claim to reflect an updated actuarial review and/or financial analysis and/or (b) include additional collateral required as a result thereof. As set forth in the Stipulation and Order, the Claimant reserves the right to (a) allege joint and several liability against some or all of the Debtors, (b) modify the Debtor(s) against which the Claim is asserted, and/or (c) amend the amount or nature of the Claim.

15. The filing of this Proof of Claim is not intended, and should not be construed as (a) an election of remedies; (b) a waiver of any past, present or future default or event of default; (c) a waiver or limitation of the Claimant's rights or defenses; (d) a waiver of the Claimant's claims against the Debtors or any of the Debtors' subsidiaries or affiliates; (e) a waiver of the Claimant's right to draw on Letter of Credit or other collateral or security; (f) a waiver of the Claimant's claims against any other parties liable to it (whether under the ACE Insurance Program or otherwise); (g) a determination as to coverage or entitlements to benefits as to coverage under the ACE Insurance Program; or (h) a waiver of the ACE Companies' rights under the ACE Insurance Program, including the right to require arbitration.

16. All notices to the Claimant relating to this Proof of Claim should be sent to the Claimant as follows:

c/o ACE USA
436 Walnut Street
Philadelphia, PA 19106
Attention: Collateral Manager

With a copy to counsel for the Claimant:

Wendy M. Simkulak, Esquire
DUANE MORRIS LLP
30 S. 17th Street
Philadelphia, PA 19103

17. This Proof of Claim is filed as a separate claim from other claims that may be filed by or on behalf of the Claimant or any of its affiliates against the Debtors, and does not replace or supersede such other claims.

EXHIBIT A

DEBTOR NAMES

	Debtor Name	Case No.
1.	Walter Energy, Inc.	15-02741
2.	Jim Walter Resources, Inc.	15-02743
3.	Walter Coke, Inc.	15-02744
4.	SP Machine, Inc.	15-02746
5.	Atlantic Development and Capital, LLC	15-02747
6.	Blue Creek Coal Sales, Inc.	15-02750
7.	Taft Coal Sales & Associates, Inc.	15-02751
8.	Blue Creek Energy, Inc.	15-02752
9.	Tuscaloosa Resources, Inc.	15-02753
10.	V Manufacturing Company	15-02754
11.	J.W. Walter, Inc.	15-02755
12.	Walter Black Warrior Basin LLC	15-02756
13.	Walter Exploration & Production LLC	15-02757
14.	Walter Energy Holdings, LLC	15-02758
15.	Jefferson Warrior Railroad Company, Inc.	15-02759
16.	Walter Home Improvement, Inc.	15-02760
17.	Walter Land Company	15-02761
18.	Jim Walter Homes, LLC	15-02762
19.	Walter Minerals, Inc.	15-02763
20.	Maple Coal Co., LLC	15-02764
21.	Walter Natural Gas, LLC	15-02765
22.	Sloss-Sheffield Steel & Iron Company	15-02766
23.	Atlantic Leaseco, LLC	15-02773

EXHIBIT B

Stipulation and Order

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

In re:

WALTER ENERGY, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 15-02741-TOM11

Jointly Administered

**STIPULATION AND ORDER PERMITTING THE ACE COMPANIES
TO FILE A CONSOLIDATED PROOF OF CLAIM UNDER A SINGLE CASE NUMBER**

Walter Energy, Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “**Debtors**”), and ACE American Insurance Company and its affiliates (collectively, the “**ACE Companies**,” and, collectively with the Debtors, the “**Parties**”),² have agreed that the ACE Companies will be permitted to file a consolidated proof of claim which will be deemed to have been filed in each of the Debtors’ cases identified in such proof of claim, for the reasons and on the terms and conditions set forth below:

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 The ACE Companies include, but are not limited to, ACE American Insurance Company, Illinois Union Insurance Company, Westchester Surplus Lines Insurance Company, Westchester Fire Insurance Company, Insurance Company of North America, Indemnity Insurance Company of North America, and ACE Property and Casualty Insurance Company. Unless expressly noted, any reference to the “ACE Companies” herein shall include ESIS, Inc.

RECITALS:

A. On July 15, 2015 (the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

B. On September 4, 2015, the Court entered an order (the “**Bar Date Order**”) [Docket No. 651] fixing October 13, 2015 at 4:00 p.m. (prevailing Central Time) as the deadline for filing proofs of claim against the Debtors. The Bar Date Order and the notice of bar date distributed by the Debtors specifically require that a claimant with claims against more than one of the Debtors file a separate proof of claim in the case of each Debtor against which that claimant asserts a claim.

C. Prior to the Petition Date, the ACE Companies issued certain insurance policies and/or surety bonds (as renewed, amended, modified, endorsed or supplemented from time to time, collectively, the “**Policies**”) to certain Debtors as named insureds, and the ACE Companies and the Debtors also entered into certain written agreements in connection with the Policies, including, but not limited to, that certain Collateral Agreement by and between ACE American Insurance Company and Walter Industries Inc., effective as of December 31, 2006 (as renewed, amended, modified, endorsed or supplemented from time to time, and including any exhibit or addenda thereto, collectively, the “**Insurance Agreements**”). Pursuant to the Policies and Agreements (the “**ACE Insurance Program**”), the ACE Companies provide, *inter alia*, certain workers’ compensation, automobile liability, and certain other insurance for specified

policy periods subject to certain limits, deductibles, retentions, exclusions, terms and conditions, as more particularly described therein; and the insureds, including one or more of the Debtors, are required to pay to the ACE Companies certain amounts including, but not limited to, insurance premiums (including audit premiums), deductibles, funded deductibles, expenses, taxes, assessments and surcharges, as more particularly described in the ACE Insurance Program (the “**Obligations**”).

D. The ACE Companies have concluded that pursuant to the Bar Date Order they each may need to file separate claims against each of the Debtors on account of the ACE Insurance Program. Therefore, literal compliance with the Bar Date Order would require the ACE Companies to file hundreds of separate proofs of claim. These multiple claims would impose a significant administrative burden on the Debtors, the ACE Companies, the Court and the Debtors’ claims agent.

E. On September 19, 2015, the Debtors filed a Motion for Entry of an Order and Agreed Stipulation By and Between Debtors and the ACE Companies Permitting the ACE Companies to File a Consolidated Proof of Claim Under a Single Case Number (the “**Motion**”).

AGREEMENT AND ORDER

1. The Motion is GRANTED as set forth herein.
2. This Stipulation and all of its terms are hereby approved, and the Debtors are authorized to enter into the Stipulation.
3. Notwithstanding any provision of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the Northern District of Alabama, any order of this Court (including the Bar Date Order, and in particular paragraphs 9 and 11 thereof), or any approved proof of claim form or notice of the bar date that would otherwise require the ACE Companies to

file separate proofs of claim against each of the Debtors on account of the ACE Insurance Program, it is expressly agreed herein, subject to approval of this Stipulation by the Court, that the filing of a single consolidated proof of claim (the “**Proof of Claim**”) by ACE American Insurance Company on its own behalf and on behalf of all of the ACE Companies in the chapter 11 case of Walter Energy, Inc., Case No. 15-02741-TOM11 (the “**Lead Case**”), shall be deemed filed by each of the ACE Companies not only in the Lead Case, but also in the chapter 11 cases of each of the Debtors.

4. This stipulation is intended solely for the purpose of administrative convenience and shall not affect the substantive rights of the Debtors, the ACE Companies, or any other party in interest with respect to the Bar Date, Bar Date Order, the Proof of Claim or any claims asserted therein, including, without limitation, the allowance, amount, or priority of the ACE Companies’ claims or any objection, defense, offset or counterclaim with respect thereto.

5. Neither this Stipulation nor anything contained herein shall constitute or be construed as a waiver or modification of any rights, claims or defenses, including, without limitation, the right of the ACE Companies to (i) assert joint and several liability against some or all of the Debtors, (ii) modify the Debtor(s) against which the Proof of Claim is asserted, or (iii) amend the amount or nature of the Proof of Claim; provided, however, that the Proof of Claim shall not be disallowed, reduced or expunged solely on the basis that the Proof of Claim is filed only in the Lead Case and only against Walter Energy, Inc. and/or only by ACE American Insurance Company (on its own behalf and on behalf of all of the ACE Companies).

6. As the documents supporting the Proof of Claim are voluminous and contain confidential information, and because the filing of such documents is not required by the

Bar Date Order, the documents supporting the Proof of Claim will not be filed with the Proof of Claim, but shall be made available to the Debtors or other parties in interest upon request.

7. This Stipulation shall be deemed to apply to and be effective against the affiliates and successors of each of the ACE Companies and the Debtors (including, but not limited, to any chapter 7 or 11 trustee).

8. Nothing herein alters the rights and obligations of the Parties under the ACE Insurance Program or modifies the coverage provided thereunder.

9. This Stipulation may be executed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. A signature transmitted by facsimile or other electronic copy shall be deemed an original signature for purposes of this Stipulation.

10. This Stipulation contains the entire agreement by and between the Parties with respect to the subject matter hereof, and all prior understandings or agreements, if any, are merged into this Stipulation.

11. This Stipulation may be changed, modified or otherwise altered in a writing executed by the Parties to this Stipulation. Oral modifications are not permitted.

12. This Stipulation shall be effective immediately upon approval by the Bankruptcy Court.

13. The Bankruptcy Court shall retain jurisdiction to hear any matters or disputes arising from or relating to this Stipulation.

14. The above-noted procedure shall also apply to any amendments that the ACE Companies may make with respect to any timely-filed proof of claim against any of the Debtors.

15. Nothing herein shall constitute an acknowledgement or finding as to whether the Debtors are liable to the ACE Companies, and all parties reserve all rights with respect to the Debtors' liability to the ACE Companies.

Dated: September 30, 2015

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*Counsel to the Debtors and
Debtors-in-Possession*

Dated: September 30, 2015

/s/ Tamara O. Mitchell
TAMARA O. MITCHELL
United States Bankruptcy Judge

EXHIBIT C

The ACE Companies' Claim is evidenced by, without limitation, the Policies and Insurance Agreement, and includes, without limitation, the following and all other documents, instruments, agreements or policies, and any and all endorsements, addenda, amendments, renewals, supplements and modifications to any of the following:

Policies include, but are not limited to:

Policy Number	Policy Period	Insurer	Type of Coverage
C46131277	12/31/2009 – 1/1/2011	ACE American Insurance Company	Workers' Compensation
C464711667	1/1/2011 – 1/1/2012	ACE American Insurance Company	Workers' Compensation
C46780681	1/1/2012 – 1/1/2013	ACE American Insurance Company	Workers' Compensation
C46781983	1/1/2013 – 3/1/2013	ACE American Insurance Company	Workers' Compensation
D36879439	1/31/2011 – 3/1/2012	ACE American Insurance Company	International Advantage
D36879439	1/31/2010 – 1/31/2011	ACE American Insurance Company	International Advantage
D36879439	1/31/2009– 1/31/2010	ACE American Insurance Company	International Advantage
D36879439	1/31/2008– 1/31/2009	ACE American Insurance Company	International Advantage
D36879439	1/31/2007– 1/31/2008	ACE American Insurance Company	International Advantage
D36879439	1/31/2006– 1/31/2007	ACE American Insurance Company	International Advantage
D37931172	3/1/2012 – 3/1/2013	ACE American Insurance Company	International Advantage
G24545088	7/28/2012 – 7/28/2013	Illinois Union Insurance Company	Environmental
G24545088	7/28/2011 – 7/28/2012	Illinois Union Insurance Company	Environmental
G26809745	7/1/2014 –7/1/2015	ACE American Insurance Company	Directors & Officers
G26809745	7/1/2013 –7/1/2014	ACE American Insurance Company	Directors & Officers
H0858820A	1/31/2010 – 1/31/2011	ACE American Insurance Company	Auto Liability
H08633290	1/31/2011 – 1/31/2012	ACE American Insurance Company	Auto Liability
H08696317	1/31/2012 – 1/31/2013	ACE American Insurance Company	Auto Liability
N04832176	4/1/2015 – 4/2/2016	ACE American Insurance Company	Global Accident & Sickness
N04832176	4/1/2014 – 4/2/2015	ACE American Insurance Company	Global Accident & Sickness
N04832176	4/1/2013 – 4/2/2014	ACE American Insurance Company	Global Accident & Sickness
N04832176	4/1/2012 – 4/2/2013	ACE American Insurance Company	Global Accident & Sickness
N04832176	4/1/2011 – 4/2/2012	ACE American Insurance Company	Global Accident & Sickness
N04832176	4/1/2010 – 4/2/2011	ACE American Insurance Company	Global Accident & Sickness
N05105080	6/15/2011 – 6/15/2012	ACE American Insurance Company	Property & Business Interruption
N05115309	7/31/2012 – 6/15/2013	ACE American Insurance Company	Property & Business Interruption
N09152696	6/15/2013 – 6/15/2014	ACE American Insurance Company	Property & Business Interruption
N09152702	6/15/2013 – 6/15/2014	ACE American Insurance Company	Property & Business Interruption
N09162033	6/15/2014 – 6/15/2015	ACE American Insurance Company	Property & Business Interruption
N09162045	6/15/2014 – 6/15/2015	ACE American Insurance Company	Property & Business Interruption
PHF073646	1/31/2005 – 1/31/2006	ACE American Insurance Company	International Advantage
C44367130	1/1/2009 – 1/1/2010	ACE American Insurance Company	Workers' Compensation
C44460257	1/1/2008 – 1/1/2009	ACE American Insurance Company	Workers' Compensation

Policy Number	Policy Period	Insurer	Type of Coverage
C46131265	1/1/2010 – 1/1/2011	ACE American Insurance Company	Workers' Compensation
C46471179	1/1/2011 – 1/1/2012	ACE American Insurance Company	Workers' Compensation
C46781995	3/1/2012 – 3/1/2013	ACE American Insurance Company	Workers' Compensation
D35895437	6/15/2014 – 6/15/2015	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2013 – 6/15/2014	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2012 – 6/15/2013	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2011 – 6/15/2012	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2010 – 6/15/2011	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2009 – 6/15/2010	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2008 – 6/15/2009	Westchester Surplus Lines Insurance Company	Primary Fire
D35895437	6/15/2007 – 6/15/2008	Westchester Surplus Lines Insurance Company	Primary Fire
N05070041	6/15/2009 – 6/15/2010	ACE American Insurance Company	Property & Business Interruption
N05094550	6/15/2010 – 6/15/2011	ACE American Insurance Company	Property & Business Interruption
N5105109	6/15/2011 – 6/15/2012	ACE American Insurance Company	Property & Business Interruption
N05113805	6/15/2012 – 6/15/2013	ACE American Insurance Company	Property & Business Interruption
N09152684	6/15/2013 – 6/15/2014	ACE American Insurance Company	Property & Business Interruption
N09162021	6/15/2014 – 6/15/2015	ACE American Insurance Company	Property & Business Interruption
G21980845	11/15/2005 – 11/15/2006	Westchester Surplus Lines Insurance Company	Energy/Mining
I2064185A	9/1/2003 – 9/1/2004	Westchester Surplus Lines Insurance Company	Primary Marine
Q20029295	3/1/2006 – 3/1/2007	Westchester Fire Insurance Company	Directors & Officers
Q20040615	3/1/2007 – 3/1/2008	Westchester Fire Insurance Company	Directors & Officers
C46131253	1/1/2010 – 1/1/2011	ACE American Insurance Company	Workers' Compensation
C46471180	1/1/2011 – 1/1/2012	ACE American Insurance Company	Workers' Compensation
C46782008	3/1/2012 – 3/1/2013	ACE American Insurance Company	Workers' Compensation
492866	8/1/1999 – 8/1/2000	Indemnity Insurance Company of North America	Marine Cargo
492866	8/1/1999 – 8/1/2000	Insurance Company of North America	Marine Cargo
492866	8/1/1997 – 8/1/1998	Insurance Company of North America	Marine Cargo
492866	8/1/1996 – 8/1/1997	Insurance Company of North America	Marine Cargo
495576	3/15/2001 – 3/15/2002	Indemnity Insurance Company of North America	Marine Cargo
495576	3/15/2000 – 3/15/2001	Indemnity Insurance Company of North America	Marine Cargo
495576	3/15/1999 – 3/15/2000	Indemnity Insurance Company of North America	Marine Cargo
C42804125	2/1/2005 – 2/1/2006	ACE American Insurance Company	Workers' Compensation
C43539450	12/31/2004 – 12/31/2005	ACE American Insurance Company	Workers' Compensation

Policy Number	Policy Period	Insurer	Type of Coverage
C43539681	12/31/2004 – 12/31/2005	ACE American Insurance Company	Workers' Compensation
C44336248	12/31/2005 – 12/31/2006	ACE American Insurance Company	Workers' Compensation
C4433625A	12/31/2005 – 12/31/2006	ACE American Insurance Company	Workers' Compensation
C44336261	2/1/2006 – 2/1/2007	ACE American Insurance Company	Workers' Compensation
C44367178	12/31/2008 – 1/1/2010	ACE American Insurance Company	Workers' Compensation
C4436721A	1/1/2009 – 1/1/2010	ACE American Insurance Company	Workers' Compensation
C44460233	2/1/2008 – 2/1/2009	ACE American Insurance Company	Workers' Compensation
C44460245	12/31/2007 – 12/31/2008	ACE American Insurance Company	Workers' Compensation
C4446360A	12/31/2006 – 12/31/2007	ACE American Insurance Company	Workers' Compensation
C44463611	2/1/2007 – 2/1/2008	ACE American Insurance Company	Workers' Compensation
D3589486A	6/1/2005 – 6/15/2006	Westchester Surplus Lines Insurance Company	Property
G21740627	1/31/2003 – 1/31/2004	Illinois Union Insurance Company	Umbrella Excess
H07839819	1/31/2008 – 1/31/2009	ACE American Insurance Company	Auto Liability
H07935535	1/31/2006 – 1/31/2007	ACE American Insurance Company	Auto Liability
H07935535	1/31/2005 – 1/31/2006	ACE American Insurance Company	Auto Liability
H08227378	1/31/2007 – 1/31/2008	ACE American Insurance Company	Auto Liability
H08251848	1/31/2009 – 1/31/2010	ACE American Insurance Company	Auto Liability
N04064021	6/15/2006 – 6/15/2007	ACE American Insurance Company	Agency Overseas
N05059343	6/15/2008 – 6/15/2009	ACE American Insurance Company	Agency Domestic
N05070053	6/15/2009 – 6/15/2010	ACE American Insurance Company	Agency Domestic
N05094513	6/15/2010 – 6/15/2011	ACE American Insurance Company	Agency Domestic
N01945774	6/15/2007 – 6/15/2008	ACE American Insurance Company	Agency Domestic
N04064003	6/15/2006 – 6/15/2007	ACE American Insurance Company	Agency Domestic
G2465042A	7/31/2008 – 7/31/2009	ACE American Insurance Company	Energy
G24897308	7/31/2009 – 7/31/2010	ACE American Insurance Company	Energy
G24909621	7/31/2010 – 7/31/2011	ACE American Insurance Company	Energy
G25829645	7/31/2011 – 7/31/2012	ACE Property and Casualty Insurance Company	Energy
G25914855	7/31/2012 – 7/31/2013	ACE Property and Casualty Insurance Company	Energy
G27047117	7/31/2013 – 7/31/2014	ACE Property and Casualty Insurance Company	Energy
G27369078	7/31/2014 – 7/31/2015	ACE Property and Casualty Insurance Company	Energy
N04064707	7/31/2007 – 7/31/2008	ACE American Insurance Company	Oil, Gas & Chemical – Offshore
N0406527A	7/31/2008 – 8/1/2009	ACE American Insurance Company	Oil, Gas & Chemical – Offshore
N04065554	8/1/2009 – 8/1/2010	ACE American Insurance Company	Oil, Gas & Chemical – Offshore
N05115413	8/30/2012 – 8/30/2013	ACE American Insurance Company	Property & Business Interruption
N09154048	8/30/2013 – 8/30/2014	ACE American Insurance Company	Property & Business Interruption
N09163542	8/30/2014 – 8/1/2015	ACE American Insurance Company	Property & Business Interruption
221307622	5/19/1999 – 5/19/2000	Westchester Fire Insurance Company	Commercial Risk
221313872	9/7/1999 – 9/7/2000	Westchester Fire Insurance Company	Commercial Risk
241871377	8/21/1999 – 8/21/2000	Westchester Fire Insurance Company	Commercial Risk
D38564614	10/14/2014 – 10/14/2015	Westchester Surplus Lines Insurance Company	Commercial Risk
523022812	10/1/1978 – 10/1/1979	Standard Fire Insurance Company	Workers Compensation

Policy Number	Policy Period	Insurer	Type of Coverage
CNZ 008094	10/1/1982 – 10/1/1983	Central National Insurance Company of Omaha	Excess Umbrella Liability
CNZ 008431	10/1/1983 – 10/1/1984	Central National Insurance Company of Omaha	Excess Umbrella Liability
ZCX 004633	10/1/1981 – 10/1/1982	California Union Insurance Company	Excess Umbrella Liability
XCP 143929	10/1/1982 – 10/1/1983	Insurance Company of North America	Excess Umbrella Liability
5232523212	10/1/1982 – 10/1/1985	International Insurance Company	Excess Umbrella Liability
5231275515	1/1/1982 – 1/1/1983	United States Fire Insurance Company	Excess Umbrella Liability
XCP155830	10/1/1983 – 10/1/1984	Insurance Company of North America	Excess Umbrella Liability
XCP156742	10/1/1984 – 10/1/1985	Insurance Company of North America	Excess Umbrella Liability
ZCX 004633	10/1/1979 – 10/1/1980	California Union Insurance Company	Excess Umbrella Liability
5200239249	1/1/1978 – 1/1/1979	United States Fire Insurance Company	Excess Umbrella Liability
5203599381	1/1/1978 – 1/1/1979	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability
5230274724	1/1/1979 – 1/1/1980	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability
5220278064	1/1/1982 – 1/1/1983	United States Fire Insurance Company	Excess Umbrella Liability
DCL724514	1/1/1975 – 1/1/1978	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability
5220278019	10/1/1981 – 1/1/1983	United States Fire Insurance Company	Excess Umbrella Liability
5220072207	1/1/1979 – 1/1/1980	United States Fire Insurance Company	Excess Umbrella Liability
5230761138	1/1/1980 – 1/1/1981	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability
5220107685	10/1/1981 – 10/1/1982	International Insurance Company	Excess Umbrella Liability
523075862	10/1/1979 – 10/1/1980	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability
5230718118	10/1/1980 – 10/1/1981	International Insurance Company	Commercial Comprehensive Catastrophe Liability
5231070216	10/1/1981 – 10/1/1982	United States Fire Insurance Company	Commercial Comprehensive Catastrophe Liability

Insurance Agreements include, but are not limited to:

- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter

Industries, effective as of December 31, 2005.

- Collateral Agreement, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Industries Inc, effective as of December 31, 2005.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Industries Inc, effective as of December 31, 2006.
- Collateral Agreement, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Industries Inc, effective as of December 31, 2006.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Industries Inc, effective as of December 31, 2007.
- Revised Casualty Program Binder, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Industries Inc, effective as of December 31, 2008.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Energy, Inc., effective as of December 31, 2009.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Energy, Inc., effective as of January 31, 2010.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Energy, Inc., effective as of January 1, 2011.
- Amendment No. 1 to 2011 Notice of Election by and between ACE American Insurance Company and Walter Energy, Inc., effective as of January 31, 2011.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Energy, Inc., effective as of January 1, 2012.
- Amendment No. 1 to 2012 Notice of Election by and between ACE American Insurance Company and Walter Energy, Inc., effective as of January 1, 2012.
- Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between ACE American Insurance Company and Walter Energy, Inc., effective as of March 1, 2012.

Reservation of Rights

The brief summary of the Policies contained herein is for descriptive purposes only and is not intended to be binding on the ACE Companies or constitute their position with respect to the proper interpretation and meaning thereof. For a complete and accurate explanation of the terms and conditions of the Policies and Insurance Agreements, reference should be made to the actual Policies and Insurance Agreements.