

Consolidated Statement of Assets

In the Matter of the Companies' Creditors Arrangement Act of

<i>all figures in CAD\$</i>	Walter Energy Canada Holdings, Inc	Walter Canadian Coal Partnership	Willow Creek Coal Partnership	Wolverine Coal Partnership	Brule Coal Partnership	Walter Canadian Coal ULC	Wolverine Coal ULC	Brule Coal ULC	Willow Creek Coal ULC	Pine Valley Coal, Ltd.	0541237 BC Ltd.	Total
ASSETS												
Current Assets												
Total Cash	-	42,130,314	1,531,173	1,405,729	10,080,079	-	-	-	-	-	-	55,147,295
GST Receivable/Clearing	548,346	269,895	20,088	19,658	109,887	-	-	-	-	-	-	967,874
Total Current Assets	548,346	42,400,209	1,551,261	1,425,387	10,189,965	-	-	-	-	-	-	56,115,168
Non-Current Assets												
Investment in partnership	1	1	-	-	-	1	1	1	1	-	-	6
Investment in Cambrian/Belcourt Saxon	-	1	-	-	-	-	-	-	-	-	-	1
Non-Current Assets	1	2	-	-	-	1	1	1	1	-	-	7
TOTAL ASSETS	548,347	42,400,211	1,551,261	1,425,387	10,189,965	1	1	1	1	-	-	56,115,175