

**INSTRUCTION LETTER
FOR FILING UNRESOLVED RESTRUCTURING CLAIMS IN RESPECT OF**

WALTER ENERGY CANADA HOLDINGS, INC.	NEW WALTER ENERGY CANADA HOLDINGS, INC.
WALTER CANADIAN COAL PARTNERSHIP	NEW WALTER CANADIAN COAL CORP.
WOLVERINE COAL PARTNERSHIP	NEW WOLVERINE COAL CORP.
BRULE COAL PARTNERSHIP	NEW BRULE COAL CORP.
WILLOW CREEK COAL PARTNERSHIP	NEW WILLOW CREEK COAL CORP.
PINE VALLEY COAL LTD.	

**and those other entities listed as Petitioners on Schedule “A” to the Initial Order
(collectively, the “Walter Canada Group”)**

1. Claims Procedure

By order of the Supreme Court of British Columbia (the “**Court**”) dated August 15, 2017 (as may be amended, restated or supplemented from time to time, (the “**Claims Process Amendment Order**”), in the proceeding commenced by Walter Energy Canada Holdings, Inc. and the other Petitioners listed on Schedule “A” to the Initial Order under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985 c. C-36, as amended (the “**CCAA**”), KPMG Inc., in its capacity as the Court-appointed Monitor of the Walter Canada Group (the “**Monitor**”), has been authorised to continue a claims process with respect to claims against the Walter Canada Group entities (the “**Unresolved Restructuring Claims Process**”). A copy of the Claims Process Amendment Order, with all schedules, may be found on the Monitor’s Website at: <http://www.kpmg.com/ca/walterenergycanada>. Capitalised terms used in this letter which are not defined in this letter shall have the meaning ascribed to them in the Claims Process Amendment Order.

This letter provides instructions for completing the Proof of Claim. A blank Proof of Claim is included with this letter.

The Unresolved Restructuring Claims Process only applies to Unresolved Restructuring Claims. Unresolved Restructuring Claims are claims arising as a result of a restructuring, disclaimer, resiliation, termination or breach by any member of the Walter Canada Group on or after the Commencement Date of any contract, employment agreement, lease or other agreement or arrangement of any nature whatsoever, whether written or oral, and includes any cooperation agreement with any member of or predecessor of any member of the Walter Canada Group and includes any asset purchase agreement or similar transaction agreement entered into by any member of the Walter Canada Group or any Petitioner and approved by the Court in these CCAA Proceedings, and any claim against respective past or present director or officer of a member of the Walter Canada Group that has not become an Allowed Claim, has not been barred pursuant to the terms of the Claims Process Order or is not the subject of an unresolved Notice of Dispute.

If you have any questions regarding the Claims Process, please contact the Court-appointed Monitor at the address below.

All enquiries with respect of the Claims Process should be addressed to:

KPMG Inc.
Court-appointed Monitor of New Walter Energy Canada Holdings, Inc., *et al.*
777 Dunsmuir St
Vancouver, BC V7Y 1K3

Attention: Mike Clark
Email: maclark@kpmg.ca
Phone: 604-691-3468

For the avoidance of doubt, any Unresolved Restructuring Claim you may have against the members of the Walter Canada Group and their respective past or present directors or officers must be filed in accordance with the procedures set forth herein.

Additional Proof of Claim forms can be found on the Monitor's website at <http://www.kpmg.com/ca/walterenergycanada> or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and email address. Once the Monitor has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

If you are submitting your Proof of Claim electronically, please submit it in PDF form and ensure that the name of the file is **[legal name of Claimant]poc.pdf**. If you submit your claim electronically and you do **not** receive an email confirming receipt of your Proof of Claim within one (1) business day of submitting the Proof of Claim, your Proof of Claim has **not** been successfully received by the Monitor and you should submit your Proof of Claim using an alternate method.

Any person having an Unresolved Restructuring Claim against any member of the Walter Canada Group or any of their respective past or present directors or officers must send a Proof of Claim to the Monitor such that the Proof of Claim **is received by the Monitor by no later than 5:00 p.m. (Vancouver Time) on October 6, 2017** (the "Unresolved Restructuring Claims Bar Date")

IF A PROOF OF CLAIM IN RESPECT OF YOUR CLAIM IS NOT RECEIVED BY THE MONITOR BY OCTOBER 6, 2017:

- A. YOUR CLAIM SHALL BE FOREVER **BARRED AND EXTINGUISHED** AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING ANY CLAIM AGAINST ANY MEMBER OF THE WALTER CANADA GROUP AND/OR ANY OF THEIR PAST OR PRESENT DIRECTORS OR OFFICERS;
- B. YOU SHALL NOT BE PERMITTED TO VOTE ON THE PLAN OR ENTITLED TO ANY FURTHER NOTICE OR DISTRIBUTION UNDER THE PLAN, IF ANY;
- C. YOU SHALL NOT BE ENTITLED TO ANY PROCEEDS OF SALE OF ANY MEMBER OF THE WALTER CANADA GROUP'S ASSETS; AND,
- D. YOU SHALL NOT BE ENTITLED TO PARTICIPATE AS A CLAIMANT IN THE CCAA PROCEEDINGS OF ANY MEMBER OF THE WALTER CANADA GROUP.