

This is Exhibit "L" referred to in Affidavit #1 of **William G. Harvey** sworn December 4, 2015 at Birmingham, Alabama, United States.

Kathy C. Lott

A Notary Public in the State of Alabama



WALTER ENERGY, INC.
Canadian Operations BALANCE SHEET
December 2014

Canadian Operations CAD_Ops	In thousands				Current Month	Prior QTR	\$ Variance	% Variance	Current Month	Prior YE	\$ Variance	% Variance
	Current Month	Prior Month	\$ Variance	% Variance								
BALANCE SHEET	(0)	(0)	0	(0)	(0)	(0)	-	(0)	(0)	(0)	-	
TOTAL CURRENT ASSETS	3,368,918	3,373,514	(4,596)	(0)	3,368,918	3,343,612	25,306	0	3,368,918	3,483,874	(114,956)	(0)
CASH AND CASH EQUIVALENTS	164,420	172,440	(8,020)	-5%	164,420	182,972	(18,552)	-10%	164,420	174,668	(10,249)	-6%
CASH ACCOUNTS	43,603	48,659	(5,056)	-10%	43,603	43,708	(106)	0%	43,603	21,250	22,352	105%
SHORT TERM INVESTMENTS	-	-	-	0%	-	-	-	0%	-	0	(0)	-100%
RECEIVABLES _ NET	1,041	3,596	(2,555)	-71%	1,041	7,201	(6,160)	-86%	1,041	71,657	(70,616)	-99%
TRADE RECEIVABLES _ NET	-	2,824	(2,824)	-100%	-	5,467	(5,467)	-100%	-	55,186	(55,186)	-100%
NOTES RECEIVABLE _ NET	-	-	-	0%	-	-	-	0%	-	-	-	0%
INCOME TAX RECEIVABLE	481	(0)	481	-19238400%	481	1,086	(605)	-56%	481	12,419	(11,938)	-96%
OTHER RECEIVABLES	560	772	(212)	-27%	560	648	(88)	-14%	560	4,052	(3,492)	-86%
TRADE RECEIVABLES _ NET	-	2,824	(2,824)	-100%	-	5,467	(5,467)	-100%	-	55,186	(55,186)	-100%
TRADE RECEIVABLES _ GROSS	-	2,824	(2,824)	-100%	-	5,467	(5,467)	-100%	-	55,186	(55,186)	-100%
ALLOWANCE FOR LOSSES _ TRADE RECEIVABLES	-	-	-	0%	-	-	-	0%	-	-	-	0%
NOTES RECEIVABLE _ NET	-	-	-	0%	-	-	-	0%	-	-	-	0%
NOTES RECEIVABLE _ GROSS	-	-	-	0%	-	-	-	0%	-	-	-	0%
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE	-	-	-	0%	-	-	-	0%	-	-	-	0%
NOTES RECEIVABLE _ GROSS	-	-	-	0%	-	-	-	0%	-	-	-	0%
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE	-	-	-	0%	-	-	-	0%	-	-	-	0%
INCOME TAX RECEIVABLE	481	(0)	481	-19238400%	481	1,086	(605)	-56%	481	12,419	(11,938)	-96%
OTHER RECEIVABLES	560	772	(212)	-27%	560	648	(88)	-14%	560	4,052	(3,492)	-86%
INVENTORIES	82,867	82,145	722	1%	82,867	98,033	(15,166)	-15%	82,867	124,188	(41,321)	-33%
COAL INVENTORY	60,174	59,222	952	2%	60,174	75,807	(15,633)	-21%	60,174	91,804	(31,630)	-34%
COKE INVENTORY	-	-	-	0%	-	-	-	0%	-	-	-	0%
SUPPLIES INVENTORY	22,693	22,923	(230)	-1%	22,693	22,226	466	2%	22,693	32,384	(9,691)	-30%
LAND INVENTORY	-	-	-	0%	-	-	-	0%	-	-	-	0%
PREPAIDS	2,990	3,726	(736)	-20%	2,990	3,659	(669)	-18%	2,990	2,458	532	22%
DEFERRED TAX ASSETS _ CURRENT	570	-	570	0%	570	-	570	0%	570	-	570	0%
INTERCOMPANY BALANCE	33,349	34,314	(965)	-3%	33,349	30,371	2,978	10%	33,349	(44,885)	78,234	-174%
OTHER CURRENT ASSETS	3,204,498	3,201,075	3,424	0%	3,204,498	3,160,640	43,859	1%	3,204,498	3,309,205	(104,707)	-3%
TOTAL LONG TERM ASSETS	2,389,476	2,389,490	(14)	0%	2,389,476	2,389,365	111	0%	2,389,476	2,414,214	(24,738)	-1%
MINERAL INTERESTS _ NET	618,256	614,818	3,438	1%	618,256	625,181	(6,924)	-1%	618,256	678,270	(60,013)	-9%
PROPERTY _ PLANT AND EQUIPMENT _ NET	873,779	865,034	8,746	1%	873,779	864,809	8,971	1%	873,779	857,506	16,273	2%
PROPERTY _ PLANT AND EQUIPMENT _ GROSS	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCUMULATED DEPRECIATION _ PROPERTY PLANT AND E	(255,523)	(250,216)	(5,308)	2%	(255,523)	(239,628)	(15,895)	7%	(255,523)	(179,236)	(76,287)	43%
DEFERRED TAX ASSET _ LONG TERM	-	-	-	0%	-	-	-	0%	-	-	-	0%
INVESTMENT IN SUBSIDIARIES	196,754	196,754	(1)	0%	196,754	146,082	50,672	35%	196,754	216,720	(19,966)	-9%
OTHER LONG TERM ASSETS	12	12	-	0%	12	12	-	0%	12	2	10	507%
1153 - OTHER LT ASSETS - HEDGE/DERIVA	-	-	-	0%	-	-	-	0%	-	-	-	0%
1194 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-	0%	-	-	-	0%	-	-	-	0%
1111 - MINIMUM/ADVANCE ROYALTIES	-	-	-	0%	-	-	-	0%	-	0	-	0%
1705 - SECURITY DEPOSITS	12	12	-	0%	12	12	-	0%	12	0	12	5522482%
PENSION AND OTHER POSTRETIREMENT BENEFIT ASSETS	-	-	-	0%	-	-	-	0%	-	-	-	0%
INCOME TAX RECEIVABLES _ LONG TERM	-	-	-	0%	-	-	-	0%	-	-	-	0%
SUPPLEMENTAL LIFE INSURANCE	-	-	-	0%	-	-	-	0%	-	-	-	0%
OTHER LONG TERM ASSETS _ OTHER	-	-	-	0%	-	-	-	0%	-	2	(2)	-100%
INVESTMENTS _ OTHER	-	-	-	0%	-	-	-	0%	-	-	-	0%
TOTAL LIABILITIES	752,827	752,708	119	0%	752,827	813,196	(60,368)	-7%	752,827	879,216	(126,389)	-14%
TOTAL CURRENT LIABILITIES	43,807	43,506	301	1%	43,807	46,898	(3,091)	-7%	43,807	68,433	(24,626)	-36%
CURRENT DEBT	4,679	5,334	(655)	-12%	4,679	6,596	(1,916)	-29%	4,679	7,171	(2,492)	-35%
ACCOUNTS PAYABLE	1,306	2,611	(1,305)	-50%	1,306	3,033	(1,727)	-57%	1,306	14,562	(13,276)	-91%
TRADE ACCOUNTS PAYABLE	997	2,076	(1,079)	-52%	997	2,344	(1,347)	-57%	997	14,338	(13,340)	-93%
MISC ACCOUNTS PAYABLE	309	535	(226)	-42%	309	689	(380)	-55%	309	245	64	26%
ACCRUED EXPENSES	19,230	17,123	2,107	12%	19,230	18,565	666	4%	19,230	29,038	(9,808)	-34%
ACCRUED OPERATING EXPENSES	14,189	12,522	1,667	13%	14,189	12,922	1,267	10%	14,189	15,268	(1,080)	-7%
ACCRUED ROYALTIES	593	670	(77)	-12%	593	864	(272)	-31%	593	2,905	(2,312)	-80%
ACCRUED PAYROLL WAGES	63	56	7	13%	63	123	(60)	-49%	63	2,378	(2,315)	-97%
ACCRUED PAYROLL TAXES	-	-	-	0%	-	-	-	0%	-	-	-	0%

WALTER ENERGY, INC.
Canadian Operations BALANCE SHEET

December 2014

Canadian Operations												
CAD_Ops	<i>In thousands</i>				Current Month	Prior QTR	\$ Variance	% Variance	Current Month	Prior Yr	\$ Variance	% Variance
	Current Month	Prior Month	\$ Variance	% Variance								
ACCURED PAYROLL BENEFITS	(0)	(0)	-	0%	(0)	587	(587)	-100%	(0)	174	(174)	-100%
PAYROLL WITHHOLDINGS	454	575	(120)	-21%	454	587	(132)	-23%	454	791	(337)	-43%
ACCURED BONUS	476	452	25	5%	476	377	100	26%	476	(0)	476	-785002%
ACCURED RESTRICTURING	345	410	(65)	-16%	345	555	(210)	-38%	345	(129)	474	-368%
ACCURED INTEREST	315	236	79	33%	315	362	(47)	-13%	315	1,730	(1,415)	-82%
ACCURED INCOME TAXES	1,670	1,716	(46)	-3%	1,670	1,716	(46)	-3%	1,670	1,456	213	15%
ACCURED INCOME TAXES_FEDERAL	1,670	1,716	(46)	-3%	1,670	1,716	(46)	-3%	1,670	1,456	213	15%
ACCURED INCOME TAXES_STATE	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED TAXES_OTHER	14	(8)	22	-287%	14	(58)	72	-125%	14	166	(151)	-91%
ACCURED SALES TAX	14	(8)	22	-287%	14	(58)	72	-125%	14	166	(151)	-91%
ACCURED FRANCHISE AND AD VALOREM	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED RECLAMATION TAXES	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED EXCISE TAXES	0	0	-	0%	0	0	-	0%	0	0	0	0%
ACCURED AUDIT FEES	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED SALES CONTRACT LIABILITIES	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED_OTHER_MISC	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCURED FREIGHT PAYABLE	1,111	494	617	125%	1,111	1,116	(6)	-1%	1,111	4,298	(3,187)	-74%
ACCUMULATED POST RETIREMENT BENEFITS OBLIGATION	#N/A	#N/A	#N/A	0%	#N/A	#N/A	#N/A	0%	#N/A	#N/A	#N/A	0%
DEFERRED TAX LIABILITY_CURRENT	(0)	1,520	(1,520)	-100%	(0)	1,520	(1,520)	-100%	(0)	1,520	(1,520)	-100%
DEFERRED TAX LIABILITY_STATE_CURRENT	-	-	-	0%	-	-	-	0%	-	-	-	0%
DEFERRED TAX LIABILITY_FEDERAL_CURRENT	(0)	1,520	(1,520)	-100%	(0)	1,520	(1,520)	-100%	(0)	1,520	(1,520)	-100%
OTHER CURRENT LIABILITIES	18,591	16,917	1,674	10%	18,591	17,184	1,407	8%	18,591	16,122	2,470	15%
UNCERTAIN TAX POSITIONS_CURRENT	7,862	7,978	(116)	-1%	7,862	8,068	(206)	-3%	7,862	6,555	1,307	20%
ASSET RETIREMENT OBLIGATION_CURRENT	10,729	8,939	1,790	20%	10,729	9,116	1,613	18%	10,729	9,569	1,160	12%
DERIVATIVES_CURRENT LIABILITY	-	-	-	0%	-	-	-	0%	-	-	-	0%
DEFERRED INCOME	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACTUARILY DETERMINED BENEFIT LIABILITIES (EXCLUDIN	-	-	-	0%	-	-	-	0%	-	-	-	0%
OTHER CURRENT LIABILITIES_OTHER	-	-	-	0%	-	-	-	0%	-	(3)	3	-100%
BOOK OVERDRAFTS	-	-	-	0%	-	-	-	0%	-	-	-	0%
TOTAL LONG TERM LIABILITIES	709,020	709,202	(181)	0%	709,020	766,297	(57,277)	-7%	709,020	810,783	(101,763)	-13%
LONG TERM DEBT	-	-	-	0%	(0)	0	-	-100%	-	5,120	(5,120)	-100%
ACCUMULATED POST RETIREMENT BENEFITS OBLIGATION	#N/A	#N/A	#N/A	0%	#N/A	#N/A	#N/A	0%	#N/A	#N/A	#N/A	0%
DEFERRED TAX LIABILITY_LONG TERM	662,731	665,055	(2,324)	0%	662,731	722,842	(60,111)	-8%	662,731	753,392	(90,661)	-12%
DEFERRED TAX LIABILITY_FEDERAL_LONG TERM	662,731	665,055	(2,324)	0%	662,731	722,842	(60,111)	-8%	662,731	753,392	(90,661)	-12%
DEFERRED TAX LIABILITY_STATE_LONG TERM	-	-	-	0%	-	-	-	0%	-	-	-	0%
OTHER LONG TERM LIABILITIES	46,289	44,147	2,142	5%	46,289	43,456	2,834	7%	46,289	52,272	(5,983)	-11%
UNCERTAIN TAX POSITIONS_LONG TERM LIABILITIES	-	-	-	0%	-	-	-	0%	-	-	-	0%
ARO_LONG TERM LIABILITIES	45,954	39,619	6,335	16%	45,954	39,578	6,376	16%	45,954	41,831	4,123	10%
DERIVATIVES_LONG TERM LIABILITIES	-	-	-	0%	-	-	-	0%	-	-	-	0%
DEFERRED INCOME_LONG TERM	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACTUARILY DETERMINED BENEFIT LIABILITIES (EXCLUDIN	(0)	(0)	(0)	0%	(0)	(0)	(0)	0%	(0)	406	(406)	-100%
OTHER LONG TERM LIABILITIES_OTHER	335	4,528	(4,192)	-93%	335	3,878	(3,542)	-91%	335	10,035	(9,699)	-97%
TOTAL STOCKHOLDERS' EQUITY	2,616,090	2,620,806	(4,716)	0%	2,616,090	2,530,416	85,674	3%	2,616,090	2,604,657	11,433	0%
COMMON STOCK	(0)	0	(1)	-100%	(0)	(0)	(0)	0%	(0)	0	(1)	-100%
CAPITAL STOCK OF SUBSIDIARIES	722,050	722,050	(0)	0%	722,050	722,002	48	0%	722,050	722,002	48	0%
CAPITAL IN EXCESS OF PAR VALUE	2,852,530	2,852,530	-	0%	2,852,530	2,794,288	58,242	2%	2,852,530	2,754,288	98,242	4%
TREASURY STOCK	-	-	-	0%	-	-	-	0%	-	-	-	0%
ACCUMULATED OTHER COMPREHENSIVE INCOME	(0)	(0)	0	0%	(0)	142	(143)	-100%	(0)	283	(283)	-100%
RETAINED EARNINGS	(958,427)	(953,712)	(4,715)	0%	(958,427)	(986,016)	27,588	-3%	(958,427)	(871,915)	(86,512)	10%
DIVIDENDS	(62)	(62)	-	0%	(62)	-	(62)	0%	(62)	-	(62)	0%

WALTER ENERGY, INC.
WALTER CANADIAN COAL BALANCE SHEET

April 2015

Walter Canadian Coal

	April 30, 2015	December 31, 2014	\$ Variance	% Variance
BALANCE SHEET	-	-	-	-
TOTAL ASSETS	1,745,878	1,759,494	(13,616)	(0)
TOTAL CURRENT ASSETS	(26,208)	(12,384)	(13,824)	112%
CASH AND CASH EQUIVALENTS	7,082	29,758	(22,676)	-76%
CASH ACCOUNTS	7,082	29,758	(22,676)	-76%
SHORT TERM INVESTMENTS	0	0	-	0%
RECEIVABLES _ NET	510	526	(15)	-3%
TRADE RECEIVABLES _ NET	-	-	-	0%
NOTES RECEIVABLE _ NET	-	-	-	0%
INCOME TAX RECEIVABLE	481	481	-	0%
OTHER RECEIVABLES	29	45	(15)	-34%
TRADE RECEIVABLES _ NET	-	-	-	0%
TRADE RECEIVABLES _ GROSS	-	-	-	0%
ALLOWANCE FOR LOSSES _ TRADE RECEIVABLES	-	-	-	0%
NOTES RECEIVABLE _ NET	-	-	-	0%
NOTES RECEIVABLE _ GROSS	-	-	-	0%
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE	-	-	-	0%
NOTES RECEIVABLE _ GROSS	-	-	-	0%
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE	-	-	-	0%
INCOME TAX RECEIVABLE	481	481	-	0%
OTHER RECEIVABLES	29	45	(15)	-34%
INVENTORIES	624	412	212	51%
COAL INVENTORY	-	-	-	0%
COKE INVENTORY	-	-	-	0%
SUPPLIES INVENTORY	624	412	212	51%
LAND INVENTORY	-	-	-	0%
PREPAIDS	647	1,006	(359)	-36%
DEFERRED TAX ASSETS _ CURRENT	570	570	-	0%
INTERCOMPANY BALANCE	(35,641)	(44,656)	9,014	-20%
OTHER CURRENT ASSETS	-	-	-	0%
TOTAL LONG TERM ASSETS	1,772,086	1,771,878	208	0%
MINERAL INTERESTS _ NET	1,559,445	1,559,228	218	0%
PROPERTY _ PLANT AND EQUIPMENT _ NET	6,967	7,070	(103)	-1%
PROPERTY _ PLANT AND EQUIPMENT GROSS	9,606	9,573	33	0%
ACCUMULATED DEPRECIATION _ PROPERTY PLANT AND E	(2,639)	(2,503)	(136)	5%
DEFERRED TAX ASSET _ LONG TERM	-	-	-	0%
INVESTMENT IN SUBSIDIARIES	205,661	205,568	94	0%
OTHER LONG TERM ASSETS	12	12	-	0%
1193 - OTHER LT ASSETS - HEDGE/DERIVA	-	-	-	0%
1194 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-	0%
1111 - MINIMUM/ADVANCE ROYALTIES	-	-	-	0%
1705 - SECURITY DEPOSITS	12	12	-	0%
PENSION AND OTHER POSTRETIREMENT BENEFIT ASSETS	-	-	-	0%
INCOME TAX RECEIVABLES _ LONG TERM	-	-	-	0%
SUPPLEMENTAL LIFE INSURANCE	-	-	-	0%
OTHER LONG TERM ASSETS _ OTHER	-	-	-	0%
INVESTMENTS _ OTHER	-	-	-	0%
TOTAL LIABILITIES	651,721	685,061	(33,340)	-5%
TOTAL CURRENT LIABILITIES	11,098	22,330	(11,231)	-50%
CURRENT DEBT	-	-	-	0%
ACCOUNTS PAYABLE	364	138	226	164%
TRADE ACCOUNTS PAYABLE	262	24	238	994%
MISC ACCOUNTS PAYABLE	102	114	(12)	-11%
ACCRUED EXPENSES	5,788	14,329	(8,542)	-60%
ACCRUED OPERATING EXPENSES	441	11,505	(11,064)	-96%
ACCRUED ROYALTIES	-	-	-	0%
ACCRUED PAYROLL WAGES	6	0	6	1359%
ACCRUED PAYROLL TAXES	-	-	-	0%
ACCRUED PAYROLL BENEFITS	-	-	-	0%
PAYROLL WITHHOLDINGS	233	195	38	19%
ACCRUED BONUS	73	300	(227)	-76%
ACCRUED RESTRUCTURING	157	344	(186)	-54%
ACCRUED INTEREST	77	315	(238)	-76%

WALTER ENERGY, INC.
WALTER CANADIAN COAL BALANCE SHEET

April 2015

Walter Canadian Coal

	April 30, 2015	December 31, 2014	\$ Variance	% Variance
ACCRUED INCOME TAXES	4,740	1,670	3,070	184%
ACCRUED INCOME TAXES _ FEDERAL	4,740	1,670	3,070	184%
ACCRUED INCOME TAXES _ STATE	-	-	-	0%
ACCRUED TAXES _ OTHER	60	(0)	60	-32100%
ACCRUED SALES TAX	-	(0)	0	-100%
ACCRUED FRANCHISE AND AD VALOREM	60	-	60	0%
ACCRUED RECLAMATION TAXES	-	-	-	0%
ACCRUED EXCISE TAXES	-	-	-	0%
ACCRUED AUDIT FEES	-	-	-	0%
ACCRUED SALES CONTRACT LIABILITIES	-	-	-	0%
ACCRUED_OTHER_MISC	-	-	-	0%
ACCRUED FREIGHT PAYABLE	(0)	-	(0)	0%
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATI	-	-	-	0%
DEFERRED TAX LIABILITY_CURRENT	(0)	(0)	-	0%
DEFERRED TAX LIABILITY _ STATE _ CURRENT	-	-	-	0%
DEFERRED TAX LIABILITY _ FEDERAL _ CURRENT	(0)	(0)	-	0%
OTHER CURRENT LIABILITIES	4,947	7,862	(2,916)	-37%
UNCERTAIN TAX POSITIONS _ CURRENT	4,947	7,862	(2,916)	-37%
ASSET RETIREMENT OBLIGATION _ CURRENT	-	-	-	0%
DERIVATIVES _ CURRENT LIABILITY	-	-	-	0%
DEFERRED INCOME	-	-	-	0%
ACTUARIALY DETERMINED BENEFIT LIABILITIES (EXCLUDIN	-	-	-	0%
OTHER CURRENT LIABILITIES _ OTHER	-	-	-	0%
BOOK_OVERDRAFTS	-	-	-	0%
TOTAL LONG TERM LIABILITIES	640,622	662,731	(22,109)	-3%
LONG TERM DEBT	-	-	-	0%
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATI	-	-	-	0%
DEFERRED TAX LIABILITY _ LONG TERM	639,713	662,731	(23,018)	-3%
DEFERRED TAX LIABILITY _ FEDERAL _ LONG TERM	639,713	662,731	(23,018)	-3%
DEFERRED TAX LIABILITY _ STATE _ LONG TERM	-	-	-	0%
OTHER LONG TERM LIABILITIES	909	(0)	909	#####
UNCERTAIN TAX POSITIONS _ LONG TERM LIABILITIES	-	-	-	0%
ARO _ LONG TERM LIABILITIES	-	-	-	0%
DERIVATES _ LONG TERM LIABILITIES	-	-	-	0%
DEFERRED INCOME _ LONG TERM	-	-	-	0%
ACTUARIALY DETERMINED BENEFIT LIABILITIES (EXCLUDIN	-	(0)	0	-100%
OTHER LONG TERM LIABILITIES _ OTHER	909	-	909	0%
TOTAL STOCKHOLDERS' EQUITY	1,094,158	1,074,434	19,724	2%
COMMON STOCK	-	-	-	0%
CAPITAL STOCK OF SUBSIDIARIES	987,151	987,151	-	0%
CAPITAL IN EXCESS OF PAR VALUE	98,377	98,377	-	0%
TREASURY STOCK	-	-	-	0%
ACCUMULATED OTHER COMPREHENSIVE INCOME	(0)	(0)	-	0%
RETAINED EARNINGS	8,630	(11,094)	19,724	-178%
DIVIDENDS	-	-	-	0%

Walter Energy, Inc.
Canadian Operations
Balance Sheet
September, 30

	September, 30 2015	June, 30 2015	Change
TOTAL ASSETS	383,045,613.27	399,395,130.21	(16,349,516.94)
TOTAL CURRENT ASSETS	105,152,812.30	118,643,692.46	(13,490,880.16)
CASH AND CASH EQUIVALENTS - TOTAL CASH AND CASH EQUIVALENTS	30,343,059.20	31,074,729.22	(731,670.02)
CASH ACCOUNTS - TOTAL CASH ACCOUNTS	30,343,059.20	31,074,729.22	(731,670.02)
1005 - MINING ACCOUNTS PAYABLE	(241,545.19)	(136,123.84)	(105,421.35)
1006 - MINING WORKER'S COMP.	-	-	-
1007 - BB&T - ATLANTIC DEVELOPMENT OP	-	-	-
1008 - BB&T - MAPLE OPERATING	-	-	-
1009 - BB&T - ATLANTIC LEASECO OPERAT	-	-	-
1013 - PETTY CASH - MINING	-	-	-
1014 - HSBC CAD	-	-	-
1015 - HSBC USD	-	-	-
1016 - SCOTIA CAD	7,590,101.16	9,501,753.64	(1,911,652.48)
1017 - SCOTIA USD	22,935,844.47	21,709,099.42	1,226,745.05
1018 - CASH - NON ORACLE COS	-	-	-
1020 - CASH TRANSFER CLEARING ACCOUNT	0.00	(0.00)	0.00
1019 - SCOTIA USD-2316	-	-	-
1021 - BLUE CREEK COAL DEPOSITORY	-	-	-
1022 - MINING DOMESTIC DEPOSITORY	-	-	-
1024 - CANCELLED CHECK CLEARING CONTR	-	-	-
1025 - SUNTRUST-MASTER	-	-	-
1026 - BANK OF AMERICA-MASTER	-	-	-
1028 - REGIONS-MASTER	-	-	-
1029 - SCOTIABANK (CAD)	-	-	-
1030 - REGIONS AP ZBA	-	-	-
1031 - ACH CLEARING	-	-	-
1032 - CASH CLEARING	-	-	-
1033 - ST INVESTMENTS (BOFA AND COMER	-	-	-
1034 - STOCK COMP CLEARING	-	-	-
1035 - JWH -Regions 9709	-	-	-
1098 - Book Overdrafts - Contra Account	-	-	-
1099 - USD FXT ACCOUNT	-	-	-
1053 - WALTER MINERALS - REGI	-	-	-
1056 - WALTER LAND - REGIONS	-	-	-
1057 - WEI-JP Morgan Chase-8630	-	-	-
1058 - JWR-JP Morgan Chase-8648	-	-	-
1059 - BCCS-JP Morgan Chase-8663	-	-	-
PAYROLL CLEARING - Payroll Clearing	58,658.76	(0.00)	58,658.76
1027 - PAYROLL CLEARING	58,658.80	(0.00)	58,658.80

	September, 30 2015	June, 30 2015	Change
1001 - Special Payroll	(0.04)	(0.00)	(0.04)
SHORT TERM INVESTMENTS - TOTAL SHORT TERM INVESTMENTS	-	0.00	(0.00)
1102 - SHORT TERM INVESTMENT	-	0.00	(0.00)
RECEIVABLES_ NET - TOTAL RECEIVABLES, NET	6,610,886.90	133,560.04	6,477,326.86
TRADE RECEIVABLES_ NET - TOTAL	6,410,805.00	(398,738.01)	6,809,543.01
TRADE RECEIVABLES_ GROSS - TOTAL TRADE RECEIVABLES - GROSS	6,410,805.00	(4,467.24)	6,415,272.24
1201 - TRADE ACCOUNTS RECEIVABLE	6,410,805.00	(4,467.24)	6,415,272.24
ALLOWANCE FOR LOSSES _ TRADE RECEIVABLES - TOTAL ALLOWANCES FOR TRADE RECE	-	(394,270.77)	394,270.77
1249 - RESERVE FOR DOUBTFUL ACCOUNTS	-	(394,270.77)	394,270.77
NOTES RECEIVABLE_ NET - TOTAL NOTES RECEIVABLE, NET	-	-	-
NOTES RECEIVABLE_ GROSS - TOTAL NOTES RECEIVABLE, GROSS	-	-	-
1230 - NOTES RECEIVABLE	-	-	-
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE - TOTAL RESERVE FOR UNCOLLECTIBL	-	-	-
1239 - RESERVE FOR UNCOLLECTIBLE RECE	-	-	-
INCOME TAX RECEIVABLE - TOTAL INCOME TAX RECEIVABLE	84,716.25	85,306.75	(590.50)
1203 - INCOME TAX RECEIVABLE - CURRENT FEDERAL	84,716.25	85,306.75	(590.50)
1205 - INCOME TAX RECEIVABLE - CURRENT STATE	-	-	-
OTHER RECEIVABLES - TOTAL OTHER RECEIVABLES	115,365.65	446,991.30	(331,625.65)
1202 - SUNDRY ACCOUNTS RECEIVABLE	7,638.18	402,409.22	(394,771.04)
1204 - GAS ROYALTY RECEIVABLE	-	-	-
1207 - MISC ACCOUNTS RECEIVABLE	-	-	-
1211 - INSURANCE CLAIMS RECEIVABLE	-	-	-
1216 - WARRANTIES RECEIVABLE	-	-	-
1218 - MATERIALS RETURN RECEIVABLES	-	-	-
1222 - GST Receivable/Clearing	109,570.44	46,087.07	63,483.37
1229 - GST PAID ON PURCHASES	(1,842.91)	(1,504.92)	(337.99)
1250 - EXPENSE ADVANCES TO EMPLOYEES	(0.06)	(0.07)	0.01
1259 - RESERVE FOR INSURANCE DEDUCTIB	-	-	-
INVENTORIES - TOTAL INVENTORIES	37,473,055.68	54,147,843.54	(16,674,787.86)
COAL INVENTORY - TOTAL COAL INVENTORY	16,713,611.89	31,490,858.21	(14,777,246.32)
1300 - COAL INVENTORY	16,713,611.89	31,490,858.21	(14,777,246.32)
1301 - Coal Inventory Mineral Interest Depletion	-	-	-
1313 - COAL PURCHASE FOR RESALE	-	-	-
1368 - Met Coal	-	-	-
1369 - Steam Coal	-	-	-
1398 - COAL LOSS RESERVE	-	-	-
1399 - FREIGHT RESERVE	-	-	-
COKE INVENTORY	-	-	-
1302 - FINISHED GOODS (COKE)	-	-	-
1303 - RAW MATERIALS (COKE)	-	-	-
1304 - INVENTORY OBSELESCENCE (COKE)	-	-	-
SUPPLIES INVENTORY - TOTAL SUPPLIES INVENTORY	20,759,443.79	22,656,985.33	(1,897,541.54)
1500 - RECEIVING & INSPECTION ACCRUAL	0.00	0.00	-
1501 - STORES	22,605,513.29	22,426,882.41	178,630.88
1511 - RESERVE FOR OBSOLETE INVENTORY	(2,689,592.30)	(2,689,592.30)	-

	September, 30 2015	June, 30 2015	Change
1550 - SHOP WORK IN PROGRESS	(0.08)	(0.08)	-
1551 - LONGWALL MOVE STAGING AT CENTR	-	-	-
1713 - PREPAID STORES ITEM	843,522.88	2,919,695.30	(2,076,172.42)
LAND INVENTORY	-	-	-
1340 - Inventory - Land	-	-	-
PREPAIDS - TOTAL PREPAIDS	1,649,603.26	2,660,838.83	(1,011,235.57)
1701 - PREPAID INSURANCE	558,769.23	809,780.05	(251,010.82)
1710 - MISC. DEFERRED CHARGES	371,638.73	439,748.02	(68,109.29)
1711 - CAPITAL CHARGES IN PROCESS	-	-	-
1714 - OTHER PREPAIDS	719,195.30	1,411,310.76	(692,115.46)
1715 - LONGWALL MOVE	-	-	-
1716 - HEALTH AND BENEFITS PREPAID	-	-	-
1723 - PREPAID - SHEARER REBUILD	-	-	-
1731 - CLOTHING ALLOWANCE	-	-	-
DEFERRED TAX ASSETS - CURRENT - TOTAL DEFERRED TAX ASSETS - CURRENT	1.00	1.00	-
1750 - DEFERRED TAX - CURRENT - FEDER	1.00	1.00	-
1751 - DEFERRED TAX - CURRENT - STATE	-	-	-
INTERCOMPANY BALANCE - TOTAL INTERCOMPANY	29,076,206.26	30,626,719.83	(1,550,513.57)
9999 - IC Out of Balance	-	-	-
1801 - I/C WALTER ENERGY, INC.	148,277.34	(6,876,455.28)	7,024,732.62
1802 - I/C ATLANTIC DEVELOPMENT & CAP	-	-	-
1803 - I/C CARDEM INSURANCE CO., LTD	-	-	-
1804 - I/C DEEPCREEK MINERALS CORPORA	0.60	0.60	-
1805 - I/C ENERGYBUILD, LTD	-	-	-
1806 - I/C ENERGYBUILD GROUP, LTD	-	-	-
1807 - I/C WALTER COKE, INC.	-	-	-
1808 - I/C J.W. WALTER, INC.	-	-	-
1809 - I/C J.W.I HOLDINGS CORP.	-	-	-
1812 - I/C BLUE CREEK COAL SALES, INC	-	-	-
1813 - BLUE CREEK COAL/MINING INTERCO	-	-	-
1815 - I/C JIM WALTER HOMES, LLC	-	-	-
1816 - I/C JIM WALTER RESOURCES INC.	(64.58)	(270.56)	205.98
1817 - I/C JWH HOLDING COMPANY, LLC	-	-	-
1818 - I/C LAND HOLDINGS CORPORATION	-	-	-
1819 - I/C TUSCALOOSA RESOURCES, INC.	-	-	-
1820 - I/C TAFT COAL SALES & ASSOCIAT	-	-	-
1821 - I/C WALTER BLACK WARRIOR BASIN	-	-	-
1823 - I/C BLUE CREEK ENERGY, INC.	-	-	-
1824 - BLUE CREEK ENERGY/JWR INTERCOM	-	-	-
1825 - I/C ATLANTIC LEASE CO., LLC	-	-	-
1826 - I/C MAPLE COAL CO.	-	-	-
1827 - I/C WALTER CANADIAN COAL PARTN	0.99	0.99	-
1828 - I/C WALTER ENERGY CANADA HOLDI	-	-	-
1829 - I/C BRULE COAL PARTNERSHIP	0.14	0.14	-
1830 - I/C WOLVERINE COAL PARTNERSHIP	(0.00)	(0.00)	-

	September, 30 2015	June, 30 2015	Change
1831 - I/C WILLOW CREEK COAL PARTNERS	(0.13)	(0.13)	-
1832 - I/C WALTER LAND COMPANY	-	-	-
1833 - I/C WALTER MINERALS, INC.	0.00	(5,758.17)	5,758.17
1840 - INTERCOMPANY ACCOUNT	(0.01)	(0.01)	-
1841 - WCL/WCCC INTERCOMPANY	(0.00)	(0.00)	-
1842 - WCC/WCL INTERCOMPANY	(0.00)	(0.00)	-
1843 - CAMBRIAN MINING PLC - GBP INT	(0.00)	(0.00)	-
1844 - ENERGYBUILD GROUP PLC - GBP IN	36,286,277.84	37,677,383.74	(1,391,105.90)
1845 - AGD MINING - CAD INTERCO	-	-	-
1846 - ATLANTIC DEVELOPMENT & CAPITAL	(0.00)	(168,181.49)	168,181.49
1850 - VANCOUVER INTERCO	(1,744,850,303.26)	(25,859,298.61)	(1,718,991,004.65)
1851 - BRULE INTERCO	49,167,800.60	39,924,428.03	9,243,372.57
1852 - WOLVERINE COAL INTERCO	(920,563,417.48)	23,798,933.13	(944,362,350.61)
1853 - WILLOW CREEK COAL INTERCO	(211,960,968.35)	(43,257,130.50)	(168,703,837.85)
1854 - 0541237 INTERCOMPANY	2,828,206,888.49	5,393,067.95	2,822,813,820.54
1855 - FA INTERCOMPANY	-	-	-
2502 - Walter Minerals Intercompany P	-	-	-
2525 - INTERCOMPANY NOTES PAYABLE	-	-	-
1834 - I/C Note Walter Land	-	-	-
1882 - Intercompany Note Canada	-	-	-
1892 - IC Note Canada - Interest	-	-	-
1883 - IC Note Energybuild	-	-	-
1893 - IC Note Energybuild Interest	-	-	-
1881 - IC Note JWVHC	-	-	-
1891 - IC Note JWVHC Interest	-	-	-
1884 - IC Note King Coal	-	-	-
1896 - IC Note Cardem - Interest	-	-	-
1886 - IC Note Cardem	-	-	-
1890 - IC Note Parent - Interest	-	-	-
1880 - IC Note Parent	-	-	-
1895 - IC Note Maple Coal UK - Interest	-	-	-
1885 - IC Note Maple Coal UK	-	-	-
1894 - IC Note King Coal - Interest	-	-	-
1206 - ACCOUNTS PAYABLE CLEARING ACCO	688.87	(0.00)	688.87
ASSETS HELD FOR SALE	-	-	-
1726 - ASSETS HELD FOR SALE	-	-	-
OTHER CURRENT ASSETS - TOTAL OTHER CURRENT ASSETS	-	-	-
1717 - OTHER CURRENT ASSETS	-	-	-
1718 - OTHER CURRENT ASSETS HEDGE/DER	-	-	-
1719 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-
1721 - MINIMUM/ADVANCE ROYALTY - SHOR	-	-	-
TOTAL LONG TERM ASSETS	277,892,800.97	280,751,437.75	(2,858,636.78)
MINERAL INTERESTS_ NET - TOTAL MINERAL INTERESTS NET	-	0.00	(0.00)
1906 - MINERAL INTERESTS	-	-	-
1925 - ACCUMULATED DEPLETION - MINERA	-	0.00	(0.00)

	September, 30 2015	June, 30 2015	Change
PROPERTY_PLANT AND EQUIPMENT_ NET - TOTAL PROPERTY, PLANT AND EQUIPMENT, NET	76,617,648.16	80,093,696.45	(3,476,048.29)
PROPERTY_PLANT AND EQUIPMENT GROSS - TOTAL PROPERTY, PLANT AND EQUIPMENT, GROSS	80,173,929.72	80,093,696.45	80,233.27
1901 - LAND	-	-	-
1902 - MISC PLANT AND EQUIPMENT	-	(794,385,912.13)	794,385,912.13
1903 - DEGAS INTANGIBLE PLANT AND EQU	-	-	-
1904 - MISC CONSTRUCTION IN PROGRESS	11,908.09	4,652,712.48	(4,640,804.39)
1905 - CAPITAL CLEARING ACCOUNT	-	-	-
1907 - LAND - SURFACE RIGHTS	-	-	-
1910 - LAND IMPROVEMENTS	235,582.55	7,510,861.09	(7,275,278.54)
1911 - BUILDINGS AND LEASEHOLD IMPROV	4,522,305.79	279,307,211.11	(274,784,905.32)
1912 - MACHINERY AND EQUIPMENT	67,116,216.18	418,827,108.23	(351,710,892.05)
1913 - FURNITURE AND FIXTURES	159.24	386,367.34	(386,208.10)
1914 - ARO ASSET	-	65,825,928.18	(65,825,928.18)
1915 - COMPUTER EQUIPMENT	128,583.07	7,060,164.80	(6,931,581.73)
1916 - PACKAGED SOFTWARE	-	-	-
1917 - MINE DEVELOPMENT COSTS	1,359,174.80	58,447,984.56	(57,088,809.76)
1918 - CAPITAL LEASE ASSETS	6,800,000.00	32,461,270.79	(25,661,270.79)
1919 - GAS PROPERTIES - LEASEHOLD ASSETS	-	-	-
1920 - GAS PROPERTIES - INTANGIBLE ASSETS	-	-	-
1921 - GAS PROPERTIES - TANGIBLE ASSETS	-	-	-
ACCUMULATED DEPRECIATION_ PROPERTY PLANT AND EQUIPMENT - TOTAL ACCUMULATED	(3,556,281.56)	0.00	(3,556,281.56)
1923 - ACCUM. DEPLETION - LAND	-	-	-
1924 - ARO ACCUM DEPR	-	(8,286,483.51)	8,286,483.51
1926 - MISC RESERVE FOR DEPRECIATION	(145.40)	285,938,916.49	(285,939,061.89)
1927 - DEGAS INTANGIBLE PROPERTY RESE	-	-	-
1930 - ACCUM DEPRECIATION - LAND IMPR	(7,620.87)	(1,985,899.84)	1,978,278.97
1931 - ACCUM DEPRECIATION - BUILDINGS	(139,066.59)	(77,556,749.54)	77,417,682.95
1932 - ACCUM DEPRECIATION - MACHINERY	(3,099,333.93)	(164,561,000.86)	161,461,666.93
1933 - ACCUM DEPRECIATION - FURNITURE	-	(382,946.79)	382,946.79
1934 - ACCUM DEPRECIATION - COMPUTER	(16,896.69)	(4,480,844.02)	4,463,947.33
1935 - ACCUM DEPRECIATION - PACKAGED	-	-	-
1936 - ACCUM DEPRECIATION - MINE DEVE	(31,815.54)	(14,754,628.77)	14,722,813.23
1937 - ACCUMULATED DEPRECIATION - CAP	(261,402.54)	(13,930,363.16)	13,668,960.62
1939 - ACCUM DD&A - GAS PROPERTIES - LEASEHOLD ASSETS	-	-	-
1940 - ACCUM DD&A - GAS PROPERTIES - INTANGIBLE ASSETS	-	-	-
1941 - ACCUM DD&A - GAS PROPERTIES - TANGIBLE ASSETS	-	-	-
DEFERRED TAX ASSET_ LONG TERM - TOTAL DEFERRED TAX ASSETS - LONG TERM	3,541,943.00	3,541,943.00	-
1170 - DEFERRED TAX - LONG-TERM - FED	3,541,943.00	3,541,943.00	-
1171 - DEFERRED TAX - LONG-TERM - STA	-	-	-
INVESTMENT IN SUBSIDIARIES - TOTAL INVESTMENT IN SUBSIDIARIES	197,103,648.62	197,103,648.62	-
1150 - INVESTMENT IN CONSOLIDATED SUB	197,103,648.62	197,103,648.62	-
OTHER LONG TERM ASSETS - TOTAL OTHER LONG TERM ASSETS	629,561.19	12,149.68	617,411.51
1193 - OTHER LT ASSETS - HEDGE/DERIVA	-	-	-
1194 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-
1111 - MINIMUM/ADVANCE ROYALTIES	-	-	-

	September, 30 2015	June, 30 2015	Change
1705 - SECURITY DEPOSITS	629,561.19	12,149.68	617,411.51
PENSION AND OTHER POSTRETIREMENT BENEFIT ASSETS - TOTAL PENSION AND OTHER PO	-	-	-
1130 - LONG-TERM PENSION ASSET	-	-	-
1135 - BLACK LUNG TRUST FUND	-	-	-
INCOME TAX RECEIVABLES _ LONG TERM - TOTAL INCOME TAX RECEIVABLES - LONG TERM	-	-	-
1172 - INCOME TAX RECEIVABLE - LONG-T	-	-	-
1173 - INCOME TAX RECEIVABLE - LONG-T	-	-	-
SUPPLEMENTAL LIFE INSURANCE - TOTAL SUPPLEMENTAL LIFE INSURANCE	-	-	-
1191 - CSV - SUPPLEMENTAL LIFE	-	-	-
1192 - LOANS - SUPPLEMENTAL LIFE INSU	-	-	-
OTHER LONG TERM ASSETS _ OTHER - TOTAL OTHER LONG-TERM ASSETS OTHER	-	-	-
1110 - OTHER LONG-TERM ASSETS	-	-	-
1190 - OTHER ASSETS	-	-	-
1140 - EXCESS PURCHASE PRICE	-	-	-
1149 - RESERVE FOR UNCOLLECTIBLE - LO	-	-	-
INVESTMENTS_OTHER - Investments - Other	-	-	-
RESTRICTED CASH - TOTAL RESTRICTED CASH	-	-	-
1101 - RESTRICTED CASH	-	-	-
1740 - INVESTMENT - OTHER	-	-	-
1120 - OTHER STOCKS	-	-	-
TOTAL LIABILITIES	67,705,996.55	77,939,591.86	(10,233,595.31)
TOTAL CURRENT LIABILITIES	20,537,393.17	29,883,917.56	(9,346,524.39)
CURRENT DEBT - TOTAL CURRENT DEBT	-	1,166,375.61	(1,166,375.61)
2603 - OTHER DEBT - SHORT-TERM	-	-	-
2606 - CAPITAL LEASE OBLIGATION - SHO	-	1,166,375.61	(1,166,375.61)
2601 - SHORT TERM INDEBTEDNESS	-	-	-
ACCOUNTS PAYABLE - TOTAL ACCOUNTS PAYABLE	341,160.21	637,147.79	(295,987.58)
TRADE ACCOUNTS PAYABLE - TOTAL TRADE ACCOUNTS PAYABLE	56,623.89	217,784.79	(161,160.90)
2002 - ACCOUNTS PAYABLE - PROCESSED B	51,118.24	509,704.24	(458,586.00)
2003 - CONSIGNMENT USAGE ACCRUAL - CU	-	-	-
2004 - Encumbrance Clearing	-	-	-
2005 - UN-MATCHED RECEIPTS ACCRUAL -	415.87	(288,939.45)	289,355.32
2006 - CENTRAL SHOP JOBS IN PROCESS	-	-	-
2010 - UN-MATCHED RECEIPTS ACCRUAL -	5,089.78	(2,980.00)	8,069.78
2015 - POWER ACCRUAL	-	-	-
MISC ACCOUNTS PAYABLE - TOTAL MISC ACCOUNTS PAYABLE	284,536.32	419,363.00	(134,826.68)
2011 - COMMISSION & QUALITY ACCRUAL	97,606.06	80.69	97,525.37
2013 - MISC. ACCOUNTS PAYABLE	199,557.44	419,282.31	(219,724.87)
2017 - P-CARDS	(12,627.18)	-	(12,627.18)
2018 - EXPENSE REPORT CLEARING	-	-	-
2019 - Unclaimed Payments	-	-	-
ACCRUED EXPENSES - TOTAL ACCRUED EXPENSES	5,188,483.45	9,730,411.88	(4,541,928.43)
ACCRUED OPERATING EXPENSES - TOTAL ACCRUED OPERATING EXPENSES	3,004,161.29	3,306,576.65	(302,415.36)
2106 - PROJECTS ACCRUAL	-	-	-

	September, 30 2015	June, 30 2015	Change
2120 - MISC. LIABILITIES	1,710,294.41	1,927,967.69	(217,673.28)
2123 - ACCRUED MSHA VIOLATIONS	-	-	-
2132 - ACCRUED ENVIRONMENTAL - SHORT TERM	-	-	-
2151 - SHEARER LEASE RESERVE	-	-	-
2160 - LEDCOR ACCRUAL	-	-	-
2161 - DIVISION EQUIPMENT	-	-	-
2171 - RESERVE FOR EQUIPMENT REBUILD	-	-	-
2410 - DISPUTED VENDOR ITEMS	1,293,866.88	1,378,608.96	(84,742.08)
2121 - RESERVE FOR LEGAL EXPENSES	-	-	-
ACCRUED ROYALTIES - TOTAL ROYALTIES PAYABLE	79,857.05	146,169.47	(66,312.42)
2012 - ROYALTIES PAYABLE	79,857.05	146,169.47	(66,312.42)
2016 - ROYALTY SUSPENSE PAYABLE	-	-	-
ACCRUED PAYROLL WAGES - TOTAL ACCRUED WAGES	68,734.84	39,546.60	29,188.24
2101 - SALARIES AND WAGES	27,444.77	19,536.60	7,908.17
2103 - VACATION WAGES	41,290.07	20,010.00	21,280.07
2104 - HOLIDAY WAGES	-	-	-
2105 - VACATION WAGES - SALARY	-	-	-
2108 - UNCLAIMED WAGES	-	-	-
2109 - SICK - PERSONAL WAGES	-	-	-
ACCRUED PAYROLL TAXES - TOTAL ACCRUED PAYROLL TAXES	-	-	-
2210 - EMPLOYER'S FICA TAX	-	-	-
2220 - EMPLOYER'S UNEMPLOYMENT TAXES	-	-	-
ACCRUED PAYROLL BENEFITS - TOTAL ACCRUED PAYROLL BENEFITS	(0.01)	0.02	(0.03)
2107 - FRINGE BENEFIT CLEARING ACCOUN	-	-	-
2110 - LABOR - MANAGEMENT PROGRAMS RE	-	-	-
2114 - 120 DAY PREMIUM DEFERRAL	-	-	-
2115 - PROFIT SHARING LIABILITY	-	-	-
2116 - EDUCATION TRAINING FUND	-	-	-
2117 - UMWA ROD FUND	-	-	-
2118 - UMWA HEALTH AND WELFARE	-	-	-
2119 - UMWA Employer Pension Contribu	-	-	-
2125 - UMW GROUP MEDICAL	(0.01)	0.02	(0.03)
2126 - SALARIED MEDICAL ACCRUAL	0.00	(0.00)	0.00
2127 - SALARY GROUP MEDICAL WITHHELD	-	-	-
2128 - MEDICAL CLAIMS PAID	-	-	-
PAYROLL WITHHOLDINGS - TOTAL PAYROLL WITHHOLDINGS	139,917.75	277,915.72	(137,997.97)
2050 - LEVIES AND GARNISHMENTS	0.04	(0.00)	0.04
2051 - UMWA 401(K)	-	-	-
2052 - PAYROLL ADVANCES	-	-	-
2053 - SALARIED 401(K)	-	-	-
2054 - INSURANCE	110,065.19	117,273.91	(7,208.72)
2055 - UNION DUES	0.01	(0.01)	0.02
2056 - BONDS	-	-	-
2057 - UMWA - LIFE INSURANCE	-	-	-
2058 - HEALTH CLUBS	-	-	-

	September, 30 2015	June, 30 2015	Change
2059 - CREDIT UNION	-	-	-
2060 - Dental Insurance	-	-	-
2061 - UNITED APPEAL	-	-	-
2062 - MISC EE DEDUCTS	0.01	0.01	-
2063 - LORCH	-	-	-
2064 - WALTPAC	-	-	-
2065 - COMPAC	-	-	-
2066 - UMWA BENEFIT AND TRUST	-	-	-
2067 - EMPLOYEE STOCK PURCHASE PLAN	(0.03)	(0.01)	(0.02)
2068 - FSA EMPLOYEE DEDUCTS	-	-	-
2069 - LIFE, AD&D AND OTHER DEDUCTS	(0.00)	0.01	(0.01)
2070 - AD&D DEDUCTS	0.00	0.00	0.00
2071 - VSP VISION DEDUCTS	-	-	-
2072 - HOMEOWNERS & AUTO DEDUCTS	-	-	-
2073 - LEGAL PLAN DEDUCTS	-	-	-
2074 - CITY OCCUPATION TAX DEDUCTS	-	-	-
2075 - CANCER PREMIUM DEDUCTS	-	-	-
2076 - ST DISABILITY DEDUCTS	-	-	-
2077 - MISC BENEVOLENT DEDUCTS	-	-	-
2078 - NRSP DEDUCTS	0.00	(0.03)	0.03
2079 - RRSP DEDUCTS	(0.00)	(0.00)	(0.00)
2080 - LT DISABILITY DEDUCTS	(0.00)	(0.00)	-
2090 - HEALTHCARE REIMBURSEMENT	-	-	-
2091 - DEPENDENT CARE REIMBURSEMENT	-	-	-
2477 - COUNTY WITHHOLDING TAXES	-	-	-
2490 - FEDERAL WITHHOLDING TAXES	29,852.53	160,641.84	(130,789.31)
2401 - STATE WITHHOLDING TAXES	-	-	-
2471 - CITY WITHHOLDING TAXES	-	-	-
2491 - FICA	-	-	-
2492 - SUI/SDI	-	-	-
ACCRUED BONUS - TOTAL ACCRUED BONUS	22,267.04	58,603.32	(36,336.28)
2111 - ACCRUED APP BONUS	6,814.09	21,364.48	(14,550.39)
2112 - ACCRUED EIP BONUS	15,452.95	37,238.83	(21,785.88)
2113 - ACCRUED OTHER BONUS	0.00	0.01	(0.01)
ACCRUED RESTRUCTURING - TOTAL ACCRUED RESTRUCTURING	152,371.69	390,807.92	(238,436.23)
2124 - ACCRUED SEVERANCE	152,371.70	390,807.93	(238,436.23)
2177 - ACCRUED RESTRUCTURING	(0.01)	(0.01)	(0.00)
ACCRUED INTEREST - TOTAL ACCRUED INTEREST	225,790.80	328,300.80	(102,510.00)
2122 - ACCRUED INTEREST	225,790.80	328,300.80	(102,510.00)
2139 - ACCRUED INTEREST - SUPPLEMENTA	-	-	-
2143 - ACCRUED INTEREST - TERM A LOAN	-	-	-
2144 - ACCRUED INTEREST - TERM B LOAN	-	-	-
2145 - ACCRUED INTEREST - TERM A SWAP	-	-	-
2146 - ACCRUED INTEREST - 2020 BONDS	-	-	-
2147 - ACCRUED INTEREST _ 8.5% Note	-	-	-

	September, 30 2015	June, 30 2015	Change
2148 - Accrued Interest - 9.5% Sr Notes	-	-	-
2149 - Accrued Interest - Adequate Term Loan B	-	-	-
2150 - Accrued Interest - Adequate 9.50% Sr. Notes	-	-	-
ACCRUED INCOME TAXES - TOTAL ACCRUED INCOME TAXES	1,138,948.85	4,740,267.56	(3,601,318.71)
ACCRUED INCOME TAXES _ FEDERAL - TOTAL ACCRUED INCOME TAXES - FEDERAL	1,138,948.85	4,740,267.56	(3,601,318.71)
2201 - FEDERAL INCOME TAXES - CURRENT	1,138,948.85	4,740,267.56	(3,601,318.71)
2260 - FEDERAL INCOME TAX PAYABLE	-	-	-
ACCRUED INCOME TAXES _ STATE - TOTAL ACCRUED INCOME TAXES - STATE	-	-	-
2208 - STATE INCOME TAX - CURRENT	-	-	-
2261 - STATE INCOME TAX PAYABLE	-	-	-
ACCRUED TAXES _ OTHER - TOTAL ACCRUED TAXES - OTHER	(10,812.46)	2,276.61	(13,089.07)
ACCRUED SALES TAX - TOTAL ACCRUED SALES TAX	5,928.96	2,276.60	3,652.36
2240 - STATE CONSUMERS SALES TAX	5,928.96	2,276.60	3,652.36
2322 - OTHER CUR LIAB - PST (CTRL)	-	-	-
2325 - OTHER CURR LIAB - GST CRED PND	-	-	-
2326 - OTHER CURR LIAB - CONS TAX OUT	-	-	-
ACCRUED FRANCHISE AND AD VALOREM - TOTAL ACCRUED FRANCHISE AND AD VALOREM	(15,289.09)	-	(15,289.09)
2242 - FRANCHISE TAX	(15,289.09)	-	(15,289.09)
2233 - ACCRUED PROPERTY TAX	-	-	-
2239 - STATE AD VALOREM	-	-	-
2230 - HYPO TAX	-	-	-
ACCRUED RECLAMATION TAXES - TOTAL ACCRUED RECLAMATION TAXES	-	-	-
2256 - ACCRUED STATE RECLAMATION	-	-	-
2258 - FEDERAL RECLAMATION TAX	-	-	-
ACCRUED EXCISE TAXES - TOTAL ACCRUED EXCISE TAXES	(1,452.33)	0.01	(1,452.34)
2241 - MOTOR FUEL TAX	(1,452.33)	0.01	(1,452.34)
2251 - CARBON TAX	-	-	-
2257 - STATE COAL SEVERANCE TAX	-	-	-
2259 - FEDERAL BLACK LUNG EXCISE TAX	-	-	-
ACCRUED AUDIT FEES - TOTAL ACCRUED AUDIT FEES	-	-	-
2137 - ACCRUED AUDIT FEES	-	-	-
2138 - ACCRUED INTERNAL AUDIT FEES	-	-	-
ACCRUED SALES CONTRACT LIABILITIES	-	-	-
2130 - SALES PRICE ADJUSTMENT ACCRUAL	-	-	-
ACCRUED_OTHER_MISC - Accrued - Other Misc	-	-	-
2302 - LEASE INCENTIVE OBLIGATION - C	-	-	-
2133 - ACCRUED EXP - UNEARNED PREMIUM	-	-	-
ACCRUED FREIGHT PAYABLE	367,246.61	439,947.21	(72,700.60)
2020 - FREIGHT PAYABLE - ACCRUE	279,990.55	322,840.09	(42,849.54)
2014 - DEMURRAGE PAYABLE	87,256.06	117,107.12	(29,851.06)
2021 - OCEAN FREIGHT PAYABLE - ACCRUE	-	-	-
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATION_SHORT TERM - TOTAL PENSII	-	-	-
2301 - OTHER POST EMPLOYMENT BENEFITS	-	-	-
2304 - SALARIED PENSION - SHORT TERM	-	-	-
DEFERRED TAX LIABILITY_CURRENT - Deferred Tax Liability Current	3,541,942.57	3,541,942.57	-

	September, 30 2015	June, 30 2015	Change
DEFERRED TAX LIABILITY _ STATE _ CURRENT - TOTAL DEFERRED TAX LIABILITY _ STATE	-	-	-
2421 - DEFERRED TAX - STATE - CURRENT	-	-	-
2206 - STATE INCOME TAX - CURRENT DEF	-	-	-
2207 - STATE INCOME TAXES - DEFERRED	-	-	-
DEFERRED TAX LIABILITY _ FEDERAL _ CURRENT - TOTAL DEFERRED TAX LIABILITY _ FEDE	3,541,942.57	3,541,942.57	-
2420 - DEFERRED TAX - FEDERAL - CURRE	-	-	-
2203 - FEDERAL INCOME TAXES - CURRENT	3,541,942.57	3,541,942.57	-
LIABILITIES HELD FOR SALE	-	-	-
2590 - LIABILITIES HELD FOR SALE	-	-	-
OTHER CURRENT LIABILITIES - TOTAL OTHER CURRENT LIABILITIES	11,465,806.94	14,808,039.71	(3,342,232.77)
UNCERTAIN TAX POSITIONS _ CURRENT - TOTAL UNCERTAIN TAX POSITIONS _ CURRENT	2,099,754.37	4,828,555.59	(2,728,801.22)
2340 - UNCERTAIN TAX POSITIONS - CURR	1,563,511.91	3,505,987.91	(1,942,476.00)
2341 - ACCRUED IRS INTEREST - CURRENT	536,242.46	1,322,567.68	(786,325.22)
ASSET RETIREMENT OBLIGATION _ CURRENT - TOTAL ASSET RETIREMENT OBLIGATION _ CI	9,366,052.57	9,979,484.12	(613,431.55)
2330 - ARO LIABILITY - ST	9,366,052.57	9,979,484.12	(613,431.55)
DERIVATIVES _ CURRENT LIABILITY - TOTAL DERIVATIVES _ CURRENT LIABILITY	-	-	-
2333 - DERIVATIVES AT FAIR VALUE	-	-	-
2334 - INTEREST RATE SWAP - CURRENT	-	-	-
DEFERRED INCOME - TOTAL DEFERRED INCOME	-	-	-
2308 - DEFERRED ROYALTY INCOME	-	-	-
2310 - DEFERRED SALES	-	-	-
ACTUARIALY DETERMINED BENEFIT LIABILITIES (EXCLUDING OPEB) _ CURRENT - TOTAL AC	-	-	-
2320 - BLACK LUNG RESERVE - SHORT-TER	-	-	-
2135 - LTD RESERVE	-	-	-
2141 - WORKER'S COMPENSATION RESERVE	-	-	-
OTHER CURRENT LIABILITIES _ OTHER - TOTAL OTHER CURRENT LIABILITIES _ OTHER	-	-	-
2336 - OTHER CURRENT LIABILITIES	-	-	-
2342 - MUELLER PAYABLE - CURRERNT	-	-	-
2303 - BLACK WARRIOR TRANSMISSION - S	-	-	-
2332 - LEASE INCENTIVE OBLIGATIONS -	-	-	-
2331 - DEFERRED EXECUTIVE COMPENSATIO	-	-	-
BOOK_OVERDRAFTS	-	-	-
2007 - Book Overdrafts	-	-	-
TOTAL LONG_TERM LIABILITIES - TOTAL LONG-TERM LIABILITIES	47,168,603.38	48,055,674.30	(887,070.92)
LONG TERM DEBT - TOTAL LONG TERM DEBT	(0.01)	0.00	(0.01)
CAPITAL LEASE OBLIGATIONS _ LONG TERM - TOTAL CAPITAL LEASE OBLIGATIONS _ LONG	(0.01)	-	(0.01)
2605 - CAPITAL LEASES	(0.01)	-	(0.01)
2609 - CAPITAL LEASE OBLIGATION USD	-	-	-
REVOLVING CREDIT FACILITY - TOTAL REVOLVING CREDIT FACILITY	0.00	0.00	-
2602 - LONG TERM DEBT	0.00	0.00	-
2650 - Long- Term Debt - 2602 Recass to Current	-	-	-
2623 - Revolver (Discount)	-	-	-
TERM A_B LOAN - TOTAL TERM A_B LOAN	-	-	-
2610 - TERM A LOAN - LONG-TERM	-	-	-
2616 - TERM A LOAN (DISCOUNT)	-	-	-

	September, 30 2015	June, 30 2015	Change
2611 - TERM B LOAN - DUE MAR 2018	-	-	-
2617 - TERM B LOAN (DISCOUNT)	-	-	-
TOTAL 9.875% SR SECURED NOTES - TOTAL 9.875% SR SECURED NOTES	-	-	-
2612 - 9.875% NOTES - DUE DEC 2020	-	-	-
2613 - 9.875% NOTES (DISCOUNT)	-	-	-
TOTAL 8.5% SR SECURED NOTES - TOTAL 8.5% SR SECURED NOTES	-	-	-
2614 - 8.5% NOTES - DUE APR 2021	-	-	-
2615 - 8.5% NOTES (DISCOUNT)	-	-	-
TOTAL 9.5% SR SECURED NOTES - TOTAL 9.5% SR SECURED NOTES	-	-	-
2618 - 9.5% NOTES - DUE OCT 2019	-	-	-
2619 - 9.5% NOTES (DISCOUNT)	-	-	-
TOTAL 9.5% \$200M ADD ON NOTES	-	-	-
2620 - 9.5% \$200M ADD ON NOTES - DUE OCT 2019	-	-	-
2621 - 9.5% \$200M NOTES (PREMIUM)	-	-	-
TOTAL 9.5% \$320M ADD ON NOTES	-	-	-
2624 - 9.5% \$320M ADD ON NOTES - DUE OCT 2019	-	-	-
2625 - 9.5% \$320M NOTES (DISCOUNT)	-	-	-
TOTAL 11% SR SECURED NOTES	-	-	-
2622 - 11% Notes- Due Apr 2020	-	-	-
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATION_LONG TERM - TOTAL PENSIO	-	-	-
2701 - POST-RETIREMENT HEALTH BENEFIT	-	-	-
2704 - PROVISION FOR PENSION - SALARY	-	-	-
2714 - SUPPLEMENTAL PENSION	-	-	-
DEFERRED TAX LIABILITY _ LONG TERM - TOTAL DEFERRED TAX LIABILITY - LONG TERM	(0.32)	(0.32)	0.00
DEFERRED TAX LIABILITY _ FEDERAL _ LONG TERM - TOTAL DEFERRED TAX LIABILITY _ FE	(0.32)	(0.32)	0.00
2202 - FEDERAL INCOME TAXES - DEFERRE	(0.32)	(0.32)	0.00
2721 - DEFERRED TAX - FEDERAL - LONG-	-	-	-
DEFERRED TAX LIABILITY _ STATE _ LONG TERM - TOTAL DEFERRED TAX LIABILITY _ STAT	-	-	-
2722 - DEFERRED TAX - STATE - LONG-TE	-	-	-
OTHER LONG TERM LIABILITIES - TOTAL OTHER LONG TERM LIABILITIES	47,168,603.71	48,055,674.62	(887,070.91)
UNCERTAIN TAX POSITIONS _ LONG TERM LIABILITIES - TOTAL UNCERTAIN TAX POSITIONS	-	-	-
2760 - UNCERTAIN TAX POSITIONS - LONG	-	-	-
2761 - IRS INTEREST ACCRUAL - LONG-TE	-	-	-
2762 - IRS PENALTIES - LONG-TERM	-	-	-
ARO _ LONG TERM LIABILITIES - TOTAL ARO _ LONG TERM LIABILITIES	46,314,092.31	47,146,438.58	(832,346.27)
2730 - ARO LIABILITY - LONG-TERM	46,314,092.31	47,146,438.58	(832,346.27)
DERIVATES _ LONG TERM LIABILITIES - TOTAL DERIVATES _ LONG TERM LIABILITIES	-	-	-
2726 - INTEREST RATE SWAP LT LIABILIT	-	-	-
2727 - INTEREST HEDGE VALUATION	-	-	-
DEFERRED INCOME _ LONG TERM - TOTAL DEFERRED INCOME _ LONG TERM	-	-	-
2753 - DEFERRED GAIN ON LAND SALES -	-	-	-
2754 - DEFERRED GAIN ON LAND SALES -	-	-	-
2732 - Deferred Income - Long Term	-	-	-
ACTUARIALLY DETERMINED BENEFIT LIABILITIES (EXCLUDING OPEB) _ LONG TERM - TOTAL	(16.69)	(8.25)	(8.44)
2720 - BLACK LUNG ACCRUAL	-	-	-

	September, 30 2015	June, 30 2015	Change
2731 - LONG-TERM DISABILITY - LONG-TE	(16.69)	(8.25)	(8.44)
2750 - L-T WORKER'S COMPENSATION	-	-	-
OTHER LONG TERM LIABILITIES _ OTHER - TOTAL OTHER LONG TERM LIABILITIES _ OTHER	854,528.09	909,244.29	(54,716.20)
2703 - BLACK WARRIOR TRANSMISSION	-	-	-
2708 - ACCRUED ENVIRONMENTAL - LONG TERM	-	-	-
2710 - SALES PRICE ADJUSTMENT - LONG	-	-	-
2707 - OTHER LONG-TERM LIABILITIES	854,528.36	909,244.56	(54,716.20)
2755 - DEFERRED EXECUTIVE COMPENSATIO	-	-	-
2728 - LEASE INCENTIVE OBLIGATIONS	-	-	-
2740 - RESERVE FOR SUBSIDENCE	-	-	-
2752 - ROYALTY PAYABLE - LT	(0.27)	(0.27)	-
LIABILITIES SUBJECT TO COMPROMISE - TOTAL LIABILITIES SUBJECT TO COMPROMISE	-	-	-
2780 - Liabilities STC - Retiree healthcare	-	-	-
2781 - Liabilities STC - Unsecured debt	-	-	-
2782 - Liabilities STC - Interest payable	-	-	-
2783 - Liabilities STC - Trade payables	-	-	-
2784 - Liabilities STC - Rejected contracts	-	-	-
2785 - Liabilities STC - Sales related liabilities	-	-	-
2786 - Liabilities STC - Employee claims	-	-	-
2788 - Liabilities STC - Other	-	-	-
2787 - Liabilities STC - Accrued royalties	-	-	-
TOTAL STOCKHOLDERS' EQUITY	315,339,617.34	321,455,538.97	(6,115,921.63)
COMMON STOCK - TOTAL COMMON STOCK	(1.00)	(1.00)	-
2801 - COMMON STOCK ISSUED	(1.00)	(1.00)	-
CAPITAL STOCK OF SUBSIDIARIES - Capital Stock of Subsidiaries	722,399,593.87	722,399,593.87	-
2802 - WCL PREFERRED STOCK	(0.08)	(0.08)	-
2810 - CAPITAL STOCK OF SUBSIDIARIES	320,216,749.51	320,216,749.51	-
2820 - WCCP PARTNERSHIP INTEREST	402,182,844.44	402,182,844.44	-
CAPITAL IN EXCESS OF PAR VALUE - TOTAL CAPITAL IN EXCESS OF PAR VALUE	2,852,530,007.11	2,852,530,007.11	-
2851 - CAPITAL SURPLUS	2,852,530,007.11	2,852,530,007.11	-
2905 - DIVIDENDS PAID WALTER ENERGY	-	-	-
TREASURY STOCK - TOTAL TREASURY STOCK	-	-	-
2860 - TREASURY STOCK	-	-	-
ACCUMULATED OTHER COMPREHENSIVE INCOME - TOTAL ACCUMULATED OTHER COMPREHENI	(425.88)	(425.88)	-
2890 - OTHER COMPREHENSIVE INCOME - M	0.12	0.12	-
2891 - OTHER COMPREHENSIVE INCOME - F	(426.00)	(426.00)	-
2892 - UNREALIZED GAIN/LOSS ON INVEST	-	-	-
2893 - UNREALIZED GAIN/LOSS ON HEDGES	-	-	-
RETAINED EARNINGS - TOTAL RETAINED EARNINGS	(3,259,527,880.90)	(3,253,411,959.27)	(6,115,921.63)
2906 - CURRENT YEAR RETAINED EARNINGS ADJUSTMENTS	(658.50)	(658.50)	-
Prior_Year_Retained_Earnings - Prior Year Retained Earnings	(958,427,357.79)	(958,427,357.79)	-
2901 - RETAINED EARNINGS	(958,427,357.79)	(958,427,357.79)	-
2902 - BEGINNING RETAINED EARNINGS AD	-	-	-
2903 - ADJUSTMENTS TO RETAINED EARNIN	-	-	-

	September, 30 2015	June, 30 2015	Change
Current_Year_Earnings - Current Year Earnings	(2,301,099,864.61)	(2,294,983,942.98)	(6,115,921.63)
DIVIDENDS - TOTAL DIVIDENDS	(61,675.86)	(61,675.86)	-
2904 - DIVIDENDS PAID/RECEIVED	(61,675.86)	(61,675.86)	-
NON CONTROLLING INTEREST	-	-	-
2702 - NON CONTROLLING INTEREST	-	-	-
TOTAL LIABILITIES AND EQUITY	383,045,613.89	399,395,130.83	(16,349,516.94)
	(0.62)	(0.62)	(0.00)

Walter Energy, Inc.
Canadian Operations
Balance Sheet
October, 31

	October, 31 2015	September, 30 2015	Change
TOTAL ASSETS	379,003,553.24	383,045,613.27	(4,042,060.03)
TOTAL CURRENT ASSETS	66,020,459.92	105,152,812.30	(39,132,352.38)
CASH AND CASH EQUIVALENTS - TOTAL CASH AND CASH EQUIVALENTS	26,966,324.57	30,343,059.20	(3,376,734.63)
CASH ACCOUNTS - TOTAL CASH ACCOUNTS	26,966,324.57	30,343,059.20	(3,376,734.63)
1005 - MINING ACCOUNTS PAYABLE	(1,008,042.46)	(241,545.19)	(766,497.27)
1006 - MINING WORKER'S COMP.	-	-	-
1007 - BB&T - ATLANTIC DEVELOPMENT OP	-	-	-
1008 - BB&T - MAPLE OPERATING	-	-	-
1009 - BB&T - ATLANTIC LEASECO OPERAT	-	-	-
1013 - PETTY CASH - MINING	-	-	-
1014 - HSBC CAD	-	-	-
1015 - HSBC USD	-	-	-
1016 - SCOTIA CAD	5,592,896.49	7,590,101.16	(1,997,204.67)
1017 - SCOTIA USD	22,325,547.42	22,935,844.47	(610,297.05)
1018 - CASH - NON ORACLE COS	-	-	-
1020 - CASH TRANSFER CLEARING ACCOUNT	(9,753.30)	0.00	(9,753.30)
1019 - SCOTIA USD-2316	-	-	-
1021 - BLUE CREEK COAL DEPOSITORY	-	-	-
1022 - MINING DOMESTIC DEPOSITORY	-	-	-
1024 - CANCELLED CHECK CLEARING CONTR	-	-	-
1025 - SUNTRUST-MASTER	-	-	-
1026 - BANK OF AMERICA-MASTER	-	-	-
1028 - REGIONS-MASTER	-	-	-
1029 - SCOTIABANK (CAD)	-	-	-
1030 - REGIONS AP ZBA	-	-	-
1031 - ACH CLEARING	-	-	-
1032 - CASH CLEARING	-	-	-
1033 - ST INVESTMENTS (BOFA AND COMER	-	-	-
1034 - STOCK COMP CLEARING	-	-	-
1035 - JWH -Regions 9709	-	-	-
1098 - Book Overdrafts - Contra Account	-	-	-
1099 - USD FXT ACCOUNT	-	-	-
1053 - WALTER MINERALS - REGI	-	-	-
1056 - WALTER LAND - REGIONS	-	-	-
1057 - WEI-JP Morgan Chase-8630	-	-	-
1058 - JWR-JP Morgan Chase-8648	-	-	-
1059 - BCCS-JP Morgan Chase-8663	-	-	-
PAYROLL CLEARING - Payroll Clearing	65,676.42	58,658.76	7,017.66
1027 - PAYROLL CLEARING	65,676.44	58,658.80	7,017.64

	October, 31 2015	September, 30 2015	Change
1001 - Special Payroll	(0.02)	(0.04)	0.02
SHORT TERM INVESTMENTS - TOTAL SHORT TERM INVESTMENTS	0.00	0.00	-
1102 - SHORT TERM INVESTMENT	0.00	0.00	-
RECEIVABLES_ NET - TOTAL RECEIVABLES, NET	16,291,043.92	6,610,886.90	9,680,157.02
TRADE RECEIVABLES_ NET - TOTAL	15,976,692.00	6,410,805.00	9,565,887.00
TRADE RECEIVABLES_ GROSS - TOTAL TRADE RECEIVABLES - GROSS	15,976,692.00	6,410,805.00	9,565,887.00
1201 - TRADE ACCOUNTS RECEIVABLE	15,976,692.00	6,410,805.00	9,565,887.00
ALLOWANCE FOR LOSSES_ TRADE RECEIVABLES - TOTAL ALLOWANCES FOR TRADE RECE	-	-	-
1249 - RESERVE FOR DOUBTFUL ACCOUNTS	-	-	-
NOTES RECEIVABLE_ NET - TOTAL NOTES RECEIVABLE, NET	-	-	-
NOTES RECEIVABLE_ GROSS - TOTAL NOTES RECEIVABLE, GROSS	-	-	-
1230 - NOTES RECEIVABLE	-	-	-
RESERVE FOR UNCOLLECTIBLE NOTES RECEIVABLE - TOTAL RESERVE FOR UNCOLLECTIBL	-	-	-
1239 - RESERVE FOR UNCOLLECTIBLE RECE	-	-	-
INCOME TAX RECEIVABLE - TOTAL INCOME TAX RECEIVABLE	84,716.25	84,716.25	-
1203 - INCOME TAX RECEIVABLE - CURRENT FEDERAL	84,716.25	84,716.25	-
1205 - INCOME TAX RECEIVABLE - CURRENT STATE	-	-	-
OTHER RECEIVABLES - TOTAL OTHER RECEIVABLES	229,635.67	115,365.65	114,270.02
1202 - SUNDRY ACCOUNTS RECEIVABLE	99,808.43	7,638.18	92,170.25
1204 - GAS ROYALTY RECEIVABLE	-	-	-
1207 - MISC ACCOUNTS RECEIVABLE	-	-	-
1211 - INSURANCE CLAIMS RECEIVABLE	-	-	-
1216 - WARRANTIES RECEIVABLE	-	-	-
1218 - MATERIALS RETURN RECEIVABLES	-	-	-
1222 - GST Receivable/Clearing	123,151.19	109,570.44	13,580.75
1229 - GST PAID ON PURCHASES	6,676.12	(1,842.91)	8,519.03
1250 - EXPENSE ADVANCES TO EMPLOYEES	(0.07)	(0.06)	(0.01)
1259 - RESERVE FOR INSURANCE DEDUCTIB	-	-	-
INVENTORIES - TOTAL INVENTORIES	28,787,615.65	37,473,055.68	(8,685,440.03)
COAL INVENTORY - TOTAL COAL INVENTORY	8,058,613.57	16,713,611.89	(8,654,998.32)
1300 - COAL INVENTORY	8,058,613.57	16,713,611.89	(8,654,998.32)
1301 - Coal Inventory Mineral Interest Depletion	-	-	-
1313 - COAL PURCHASE FOR RESALE	-	-	-
1368 - Met Coal	-	-	-
1369 - Steam Coal	-	-	-
1398 - COAL LOSS RESERVE	-	-	-
1399 - FREIGHT RESERVE	-	-	-
COKE INVENTORY	-	-	-
1302 - FINISHED GOODS (COKE)	-	-	-
1303 - RAW MATERIALS (COKE)	-	-	-
1304 - INVENTORY OBSELESCENCE (COKE)	-	-	-
SUPPLIES INVENTORY - TOTAL SUPPLIES INVENTORY	20,729,002.08	20,759,443.79	(30,441.71)
1500 - RECEIVING & INSPECTION ACCRUAL	0.00	0.00	-
1501 - STORES	22,604,860.10	22,605,513.29	(653.19)
1511 - RESERVE FOR OBSOLETE INVENTORY	(2,689,592.30)	(2,689,592.30)	-

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1550 - SHOP WORK IN PROGRESS	(0.08)	(0.08)	-
1551 - LONGWALL MOVE STAGING AT CENTR	-	-	-
1713 - PREPAID STORES ITEM	813,734.36	843,522.88	(29,788.52)
LAND INVENTORY	-	-	-
1340 - Inventory - Land	-	-	-
PREPAIDS - TOTAL PREPAIDS	1,350,527.34	1,649,603.26	(299,075.92)
1701 - PREPAID INSURANCE	491,674.38	558,769.23	(67,094.85)
1710 - MISC. DEFERRED CHARGES	370,600.57	371,638.73	(1,038.16)
1711 - CAPITAL CHARGES IN PROCESS	-	-	-
1714 - OTHER PREPAIDS	488,252.39	719,195.30	(230,942.91)
1715 - LONGWALL MOVE	-	-	-
1716 - HEALTH AND BENEFITS PREPAID	-	-	-
1723 - PREPAID - SHEARER REBUILD	-	-	-
1731 - CLOTHING ALLOWANCE	-	-	-
DEFERRED TAX ASSETS - CURRENT - TOTAL DEFERRED TAX ASSETS - CURRENT	1.00	1.00	-
1750 - DEFERRED TAX - CURRENT - FEDER	1.00	1.00	-
1751 - DEFERRED TAX - CURRENT - STATE	-	-	-
INTERCOMPANY BALANCE - TOTAL INTERCOMPANY	(7,375,052.56)	29,076,206.26	(36,451,258.82)
9999 - IC Out of Balance	-	-	-
1801 - I/C WALTER ENERGY, INC.	(764,865.90)	148,277.34	(913,143.24)
1802 - I/C ATLANTIC DEVELOPMENT & CAP	-	-	-
1803 - I/C CARDEM INSURANCE CO., LTD	-	-	-
1804 - I/C DEEPCREEK MINERALS CORPORA	0.60	0.60	-
1805 - I/C ENERGYBUILD, LTD	-	-	-
1806 - I/C ENERGYBUILD GROUP, LTD	-	-	-
1807 - I/C WALTER COKE, INC.	-	-	-
1808 - I/C J.W. WALTER, INC.	-	-	-
1809 - I/C J.W.I HOLDINGS CORP.	-	-	-
1812 - I/C BLUE CREEK COAL SALES, INC	-	-	-
1813 - BLUE CREEK COAL/MINING INTERCO	-	-	-
1815 - I/C JIM WALTER HOMES, LLC	-	-	-
1816 - I/C JIM WALTER RESOURCES INC.	32,907.42	(64.58)	32,972.00
1817 - I/C JWH HOLDING COMPANY, LLC	-	-	-
1818 - I/C LAND HOLDINGS CORPORATION	-	-	-
1819 - I/C TUSCALOOSA RESOURCES, INC.	-	-	-
1820 - I/C TAFT COAL SALES & ASSOCIAT	-	-	-
1821 - I/C WALTER BLACK WARRIOR BASIN	-	-	-
1823 - I/C BLUE CREEK ENERGY, INC.	-	-	-
1824 - BLUE CREEK ENERGY/JWR INTERCOM	-	-	-
1825 - I/C ATLANTIC LEASE CO., LLC	-	-	-
1826 - I/C MAPLE COAL CO.	-	-	-
1827 - I/C WALTER CANADIAN COAL PARTN	0.99	0.99	-
1828 - I/C WALTER ENERGY CANADA HOLDI	-	-	-
1829 - I/C BRULE COAL PARTNERSHIP	0.14	0.14	-
1830 - I/C WOLVERINE COAL PARTNERSHIP	(0.00)	(0.00)	-

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1831 - I/C WILLOW CREEK COAL PARTNERS	(0.13)	(0.13)	-
1832 - I/C WALTER LAND COMPANY	-	-	-
1833 - I/C WALTER MINERALS, INC.	0.00	0.00	-
1840 - INTERCOMPANY ACCOUNT	(0.01)	(0.01)	-
1841 - WCL/WCCC INTERCOMPANY	(0.00)	(0.00)	-
1842 - WCC/WCL INTERCOMPANY	(0.00)	(0.00)	-
1843 - CAMBRIAN MINING PLC - GBP INT	(0.00)	(0.00)	-
1844 - ENERGYBUILD GROUP PLC - GBP IN	714,740.01	36,286,277.84	(35,571,537.83)
1845 - AGD MINING - CAD INTERCO	-	-	-
1846 - ATLANTIC DEVELOPMENT & CAPITAL	(0.00)	(0.00)	-
1850 - VANCOUVER INTERCO	(34,299,333.77)	(1,744,837,535.01)	1,710,538,201.24
1851 - BRULE INTERCO	49,167,800.60	49,167,800.60	-
1852 - WOLVERINE COAL INTERCO	24,135,967.05	(920,570,510.95)	944,706,478.00
1853 - WILLOW CREEK COAL INTERCO	(44,397,501.83)	(211,966,643.13)	167,569,141.30
1854 - 0541237 INTERCOMPANY	5,393,067.95	2,828,206,888.49	(2,822,813,820.54)
1855 - FA INTERCOMPANY	-	-	-
2502 - Walter Minerals Intercompany P	-	-	-
2525 - INTERCOMPANY NOTES PAYABLE	-	-	-
1834 - I/C Note Walter Land	-	-	-
1882 - Intercompany Note Canada	-	-	-
1892 - IC Note Canada - Interest	-	-	-
1883 - IC Note Energybuild	-	-	-
1893 - IC Note Energybuild Interest	-	-	-
1881 - IC Note JWVHC	-	-	-
1891 - IC Note JWVHC Interest	-	-	-
1884 - IC Note King Coal	-	-	-
1896 - IC Note Cardem - Interest	-	-	-
1886 - IC Note Cardem	-	-	-
1890 - IC Note Parent - Interest	-	-	-
1880 - IC Note Parent	-	-	-
1895 - IC Note Maple Coal UK - Interest	-	-	-
1885 - IC Note Maple Coal UK	-	-	-
1894 - IC Note King Coal - Interest	-	-	-
1866 - I/C WALTER MINERALS- PREPETITION	(5,758.17)	(5,758.17)	-
1867 - I/C JWR- PREPETITION	(334.53)	(334.53)	-
1868 - I/C MAPLE COAL- PREPETITION	(152,194.12)	(152,194.12)	-
1869 - I/C WALTER ENERGY- PREPETITION	(7,184,700.61)	(7,184,700.61)	-
1870 - I/C ATLANTIC LEASE CO.- PREPETITION	(15,987.37)	(15,987.37)	-
1206 - ACCOUNTS PAYABLE CLEARING ACCO	1,139.12	688.87	450.25
ASSETS HELD FOR SALE	-	-	-
1726 - ASSETS HELD FOR SALE	-	-	-
OTHER CURRENT ASSETS - TOTAL OTHER CURRENT ASSETS	-	-	-
1717 - OTHER CURRENT ASSETS	-	-	-
1718 - OTHER CURRENT ASSETS HEDGE/DER	-	-	-
1719 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-

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1721 - MINIMUM/ADVANCE ROYALTY - SHOR	-	-	-
TOTAL LONG TERM ASSETS	312,983,093.32	277,892,800.97	35,090,292.35
MINERAL INTERESTS _ NET - TOTAL MINERAL INTERESTS NET	-	-	-
1906 - MINERAL INTERESTS	-	-	-
1925 - ACCUMULATED DEPLETION - MINERA	-	-	-
PROPERTY _ PLANT AND EQUIPMENT_ NET - TOTAL PROPERTY, PLANT AND EQUIPMENT, NE	75,433,811.74	76,617,648.16	(1,183,836.42)
PROPERTY _ PLANT AND EQUIPMENT GROSS - TOTAL PROPERTY, PLANT AND EQUIPMENT, I	80,175,517.57	80,173,929.72	1,587.85
1901 - LAND	-	-	-
1902 - MISC PLANT AND EQUIPMENT	-	-	-
1903 - DEGAS INTANGIBLE PLANT AND EQU	-	-	-
1904 - MISC CONSTRUCTION IN PROGRESS	13,495.94	11,908.09	1,587.85
1905 - CAPITAL CLEARING ACCOUNT	-	-	-
1907 - LAND - SURFACE RIGHTS	-	-	-
1910 - LAND IMPROVEMENTS	235,582.55	235,582.55	-
1911 - BUILDINGS AND LEASEHOLD IMPROV	4,522,305.79	4,522,305.79	-
1912 - MACHINERY AND EQUIPMENT	67,116,216.18	67,116,216.18	-
1913 - FURNITURE AND FIXTURES	159.24	159.24	-
1914 - ARO ASSET	-	-	-
1915 - COMPUTER EQUIPMENT	128,583.07	128,583.07	-
1916 - PACKAGED SOFTWARE	-	-	-
1917 - MINE DEVELOPMENT COSTS	1,359,174.80	1,359,174.80	-
1918 - CAPITAL LEASE ASSETS	6,800,000.00	6,800,000.00	-
1919 - GAS PROPERTIES - LEASEHOLD ASSETS	-	-	-
1920 - GAS PROPERTIES - INTANGIBLE ASSETS	-	-	-
1921 - GAS PROPERTIES - TANGIBLE ASSETS	-	-	-
ACCUMULATED DEPRECIATION _ PROPERTY PLANT AND EQUIPMENT - TOTAL ACCUMULAT	(4,741,705.83)	(3,556,281.56)	(1,185,424.27)
1923 - ACCUM. DEPLETION - LAND	-	-	-
1924 - ARO ACCUM DEPR	-	-	-
1926 - MISC RESERVE FOR DEPRECIATION	(190.95)	(145.40)	(45.55)
1927 - DEGAS INTANGIBLE PROPERTY RESE	-	-	-
1930 - ACCUM DEPRECIATION - LAND IMPR	(10,161.16)	(7,620.87)	(2,540.29)
1931 - ACCUM DEPRECIATION - BUILDINGS	(185,422.12)	(139,066.59)	(46,355.53)
1932 - ACCUM DEPRECIATION - MACHINERY	(4,132,440.51)	(3,099,333.93)	(1,033,106.58)
1933 - ACCUM DEPRECIATION - FURNITURE	(4.73)	-	(4.73)
1934 - ACCUM DEPRECIATION - COMPUTER	(22,528.92)	(16,896.69)	(5,632.23)
1935 - ACCUM DEPRECIATION - PACKAGED	-	-	-
1936 - ACCUM DEPRECIATION - MINE DEVE	(42,420.72)	(31,815.54)	(10,605.18)
1937 - ACCUMULATED DEPRECIATION - CAP	(348,536.72)	(261,402.54)	(87,134.18)
1939 - ACCUM DD&A - GAS PROPERTIES - LEASEHOLD ASSETS	-	-	-
1940 - ACCUM DD&A - GAS PROPERTIES - INTANGIBLE ASSETS	-	-	-
1941 - ACCUM DD&A - GAS PROPERTIES - TANGIBLE ASSETS	-	-	-
DEFERRED TAX ASSET _ LONG TERM - TOTAL DEFERRED TAX ASSETS - LONG TERM	3,541,943.00	3,541,943.00	-
1170 - DEFERRED TAX - LONG-TERM - FED	3,541,943.00	3,541,943.00	-
1171 - DEFERRED TAX - LONG-TERM - STA	-	-	-
INVESTMENT IN SUBSIDIARIES - TOTAL INVESTMENT IN SUBSIDIARIES	233,389,927.07	197,103,648.62	36,286,278.45

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1150 - INVESTMENT IN CONSOLIDATED SUB	233,389,927.07	197,103,648.62	36,286,278.45
OTHER LONG TERM ASSETS - TOTAL OTHER LONG TERM ASSETS	617,411.51	629,561.19	(12,149.68)
1193 - OTHER LT ASSETS - HEDGE/DERIVA	-	-	-
1194 - UNAMORTIZED DEBT EXPENSE - CRE	-	-	-
1111 - MINIMUM/ADVANCE ROYALTIES	-	-	-
1705 - SECURITY DEPOSITS	617,411.51	629,561.19	(12,149.68)
PENSION AND OTHER POSTRETIREMENT BENEFIT ASSETS - TOTAL PENSION AND OTHER PO	-	-	-
1130 - LONG-TERM PENSION ASSET	-	-	-
1135 - BLACK LUNG TRUST FUND	-	-	-
INCOME TAX RECEIVABLES _ LONG TERM - TOTAL INCOME TAX RECEIVABLES - LONG TERM	-	-	-
1172 - INCOME TAX RECEIVABLE - LONG-T	-	-	-
1173 - INCOME TAX RECEIVABLE - LONG-T	-	-	-
SUPPLEMENTAL LIFE INSURANCE - TOTAL SUPPLEMENTAL LIFE INSURANCE	-	-	-
1191 - CSV - SUPPLEMENTAL LIFE	-	-	-
1192 - LOANS - SUPPLEMENTAL LIFE INSU	-	-	-
OTHER LONG TERM ASSETS _ OTHER - TOTAL OTHER LONG-TERM ASSETS OTHER	-	-	-
1110 - OTHER LONG-TERM ASSETS	-	-	-
1190 - OTHER ASSETS	-	-	-
1140 - EXCESS PURCHASE PRICE	-	-	-
1149 - RESERVE FOR UNCOLLECTIBLE - LO	-	-	-
INVESTMENTS_OTHER - Investments - Other	-	-	-
RESTRICTED CASH - TOTAL RESTRICTED CASH	-	-	-
1101 - RESTRICTED CASH	-	-	-
1740 - INVESTMENT - OTHER	-	-	-
1120 - OTHER STOCKS	-	-	-
TOTAL LIABILITIES	68,222,369.79	67,705,996.55	516,373.24
TOTAL CURRENT LIABILITIES	19,511,496.95	20,537,393.17	(1,025,896.22)
CURRENT DEBT - TOTAL CURRENT DEBT	-	-	-
2603 - OTHER DEBT - SHORT-TERM	-	-	-
2606 - CAPITAL LEASE OBLIGATION - SHO	-	-	-
2601 - SHORT TERM INDEBTEDNESS	-	-	-
ACCOUNTS PAYABLE - TOTAL ACCOUNTS PAYABLE	413,382.35	341,160.21	72,222.14
TRADE ACCOUNTS PAYABLE - TOTAL TRADE ACCOUNTS PAYABLE	145,755.04	56,623.89	89,131.15
2002 - ACCOUNTS PAYABLE - PROCESSED B	145,958.23	51,118.24	94,839.99
2003 - CONSIGNMENT USAGE ACCRUAL - CU	-	-	-
2004 - Encumbrance Clearing	-	-	-
2005 - UN-MATCHED RECEIPTS ACCRUAL -	(4,699.37)	415.87	(5,115.24)
2006 - CENTRAL SHOP JOBS IN PROCESS	-	-	-
2010 - UN-MATCHED RECEIPTS ACCRUAL -	4,496.18	5,089.78	(593.60)
2015 - POWER ACCRUAL	-	-	-
MISC ACCOUNTS PAYABLE - TOTAL MISC ACCOUNTS PAYABLE	267,627.31	284,536.32	(16,909.01)
2011 - COMMISSION & QUALITY ACCRUAL	111,254.70	97,606.06	13,648.64
2013 - MISC. ACCOUNTS PAYABLE	168,999.78	199,557.44	(30,557.66)
2017 - P-CARDS	(12,627.17)	(12,627.18)	0.01

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2018 - EXPENSE REPORT CLEARING	-	-	-
2019 - Unclaimed Payments	-	-	-
ACCRUED EXPENSES - TOTAL ACCRUED EXPENSES	3,877,576.50	5,188,483.45	(1,310,906.95)
ACCRUED OPERATING EXPENSES - TOTAL ACCRUED OPERATING EXPENSES	3,068,688.11	3,004,161.29	64,526.82
2106 - PROJECTS ACCRUAL	-	-	-
2120 - MISC. LIABILITIES	1,751,741.07	1,710,294.41	41,446.66
2123 - ACCRUED MSHA VIOLATIONS	-	-	-
2132 - ACCRUED ENVIRONMENTAL - SHORT TERM	-	-	-
2151 - SHEARER LEASE RESERVE	-	-	-
2160 - LEDCOR ACCRUAL	-	-	-
2161 - DIVISION EQUIPMENT	-	-	-
2171 - RESERVE FOR EQUIPMENT REBUILD	-	-	-
2410 - DISPUTED VENDOR ITEMS	1,316,947.04	1,293,866.88	23,080.16
2121 - RESERVE FOR LEGAL EXPENSES	-	-	-
ACCRUED ROYALTIES - TOTAL ROYALTIES PAYABLE	1,965.79	79,857.05	(77,891.26)
2012 - ROYALTIES PAYABLE	1,965.79	79,857.05	(77,891.26)
2016 - ROYALTY SUSPENSE PAYABLE	-	-	-
ACCRUED PAYROLL WAGES - TOTAL ACCRUED WAGES	57,774.10	68,734.84	(10,960.74)
2101 - SALARIES AND WAGES	35,483.70	27,444.77	8,038.93
2103 - VACATION WAGES	22,290.40	41,290.07	(18,999.67)
2104 - HOLIDAY WAGES	-	-	-
2105 - VACATION WAGES - SALARY	-	-	-
2108 - UNCLAIMED WAGES	-	-	-
2109 - SICK - PERSONAL WAGES	-	-	-
ACCRUED PAYROLL TAXES - TOTAL ACCRUED PAYROLL TAXES	-	-	-
2210 - EMPLOYER'S FICA TAX	-	-	-
2220 - EMPLOYER'S UNEMPLOYMENT TAXES	-	-	-
ACCRUED PAYROLL BENEFITS - TOTAL ACCRUED PAYROLL BENEFITS	(0.00)	(0.01)	0.01
2107 - FRINGE BENEFIT CLEARING ACCOUN	-	-	-
2110 - LABOR - MANAGEMENT PROGRAMS RE	-	-	-
2114 - 120 DAY PREMIUM DEFERRAL	-	-	-
2115 - PROFIT SHARING LIABILITY	-	-	-
2116 - EDUCATION TRAINING FUND	-	-	-
2117 - UMWA ROD FUND	-	-	-
2118 - UMWA HEALTH AND WELFARE	-	-	-
2119 - UMWA Employer Pension Contribu	-	-	-
2125 - UMW GROUP MEDICAL	(0.00)	(0.01)	0.01
2126 - SALARIED MEDICAL ACCRUAL	0.00	0.00	0.00
2127 - SALARY GROUP MEDICAL WITHHELD	-	-	-
2128 - MEDICAL CLAIMS PAID	-	-	-
PAYROLL WITHHOLDINGS - TOTAL PAYROLL WITHHOLDINGS	152,161.33	139,917.75	12,243.58
2050 - LEVIES AND GARNISHMENTS	0.00	0.04	(0.04)
2051 - UMWA 401(K)	-	-	-
2052 - PAYROLL ADVANCES	-	-	-
2053 - SALARIED 401(K)	-	-	-

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2054 - INSURANCE	112,028.53	110,065.19	1,963.34
2055 - UNION DUES	0.02	0.01	0.01
2056 - BONDS	-	-	-
2057 - UMWA - LIFE INSURANCE	-	-	-
2058 - HEALTH CLUBS	-	-	-
2059 - CREDIT UNION	-	-	-
2060 - Dental Insurance	-	-	-
2061 - UNITED APPEAL	-	-	-
2062 - MISC EE DEDUCTS	0.02	0.01	0.01
2063 - LORCH	-	-	-
2064 - WALTPAC	-	-	-
2065 - COMPAC	-	-	-
2066 - UMWA BENEFIT AND TRUST	-	-	-
2067 - EMPLOYEE STOCK PURCHASE PLAN	(0.00)	(0.03)	0.03
2068 - FSA EMPLOYEE DEDUCTS	-	-	-
2069 - LIFE, AD&D AND OTHER DEDUCTS	0.00	(0.00)	0.00
2070 - AD&D DEDUCTS	(0.00)	(0.00)	(0.00)
2071 - VSP VISION DEDUCTS	-	-	-
2072 - HOMEOWNERS & AUTO DEDUCTS	-	-	-
2073 - LEGAL PLAN DEDUCTS	-	-	-
2074 - CITY OCCUPATION TAX DEDUCTS	-	-	-
2075 - CANCER PREMIUM DEDUCTS	-	-	-
2076 - ST DISABILITY DEDUCTS	-	-	-
2077 - MISC BENEVOLENT DEDUCTS	-	-	-
2078 - NRSP DEDUCTS	(0.00)	0.00	(0.00)
2079 - RRSP DEDUCTS	0.00	(0.00)	0.00
2080 - LT DISABILITY DEDUCTS	(0.00)	(0.00)	-
2090 - HEALTHCARE REIMBURSEMENT	-	-	-
2091 - DEPENDENT CARE REIMBURSEMENT	-	-	-
2477 - COUNTY WITHHOLDING TAXES	-	-	-
2490 - FEDERAL WITHHOLDING TAXES	40,132.76	29,852.53	10,280.23
2401 - STATE WITHHOLDING TAXES	-	-	-
2471 - CITY WITHHOLDING TAXES	-	-	-
2491 - FICA	-	-	-
2492 - SUI/SDI	-	-	-
ACCRUED BONUS - TOTAL ACCRUED BONUS	7,555.02	22,267.04	(14,712.02)
2111 - ACCRUED APP BONUS	2,312.15	6,814.09	(4,501.94)
2112 - ACCRUED EIP BONUS	5,242.87	15,452.95	(10,210.08)
2113 - ACCRUED OTHER BONUS	(0.00)	0.00	(0.00)
ACCRUED RESTRUCTURING - TOTAL ACCRUED RESTRUCTURING	44,738.08	152,371.69	(107,633.61)
2124 - ACCRUED SEVERANCE	44,738.09	152,371.70	(107,633.61)
2177 - ACCRUED RESTRUCTURING	(0.01)	(0.01)	0.00
ACCRUED INTEREST - TOTAL ACCRUED INTEREST	52,817.29	225,790.80	(172,973.51)
2122 - ACCRUED INTEREST	52,817.29	225,790.80	(172,973.51)
2139 - ACCRUED INTEREST - SUPPLEMENTA	-	-	-

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2143 - ACCRUED INTEREST - TERM A LOAN	-	-	-
2144 - ACCRUED INTEREST - TERM B LOAN	-	-	-
2145 - ACCRUED INTEREST - TERM A SWAP	-	-	-
2146 - ACCRUED INTEREST - 2020 BONDS	-	-	-
2147 - ACCRUED INTEREST _ 8.5% Note	-	-	-
2148 - Accrued Interest - 9.5% Sr Notes	-	-	-
2149 - Accrued Interest - Adequate Term Loan B	-	-	-
2150 - Accrued Interest - Adequate 9.50% Sr. Notes	-	-	-
ACCRUED INCOME TAXES - TOTAL ACCRUED INCOME TAXES	414,505.44	1,138,948.85	(724,443.41)
ACCRUED INCOME TAXES _ FEDERAL - TOTAL ACCRUED INCOME TAXES - FEDERAL	414,505.44	1,138,948.85	(724,443.41)
2201 - FEDERAL INCOME TAXES - CURRENT	414,505.44	1,138,948.85	(724,443.41)
2260 - FEDERAL INCOME TAX PAYABLE	-	-	-
ACCRUED INCOME TAXES _ STATE - TOTAL ACCRUED INCOME TAXES - STATE	-	-	-
2208 - STATE INCOME TAX - CURRENT	-	-	-
2261 - STATE INCOME TAX PAYABLE	-	-	-
ACCRUED TAXES _ OTHER - TOTAL ACCRUED TAXES - OTHER	(9,884.71)	(10,812.46)	927.75
ACCRUED SALES TAX - TOTAL ACCRUED SALES TAX	93.20	5,928.96	(5,835.76)
2240 - STATE CONSUMERS SALES TAX	93.20	5,928.96	(5,835.76)
2322 - OTHER CUR LIAB - PST (CTRL)	-	-	-
2325 - OTHER CURR LIAB - GST CRED PND	-	-	-
2326 - OTHER CURR LIAB - CONS TAX OUT	-	-	-
ACCRUED FRANCHISE AND AD VALOREM - TOTAL ACCRUED FRANCHISE AND AD VALOREM	(8,499.67)	(15,289.09)	6,789.42
2242 - FRANCHISE TAX	(8,499.67)	(15,289.09)	6,789.42
2233 - ACCRUED PROPERTY TAX	-	-	-
2239 - STATE AD VALOREM	-	-	-
2230 - HYPO TAX	-	-	-
ACCRUED RECLAMATION TAXES - TOTAL ACCRUED RECLAMATION TAXES	-	-	-
2256 - ACCRUED STATE RECLAMATION	-	-	-
2258 - FEDERAL RECLAMATION TAX	-	-	-
ACCRUED EXCISE TAXES - TOTAL ACCRUED EXCISE TAXES	(1,478.24)	(1,452.33)	(25.91)
2241 - MOTOR FUEL TAX	(1,478.24)	(1,452.33)	(25.91)
2251 - CARBON TAX	-	-	-
2257 - STATE COAL SEVERANCE TAX	-	-	-
2259 - FEDERAL BLACK LUNG EXCISE TAX	-	-	-
ACCRUED AUDIT FEES - TOTAL ACCRUED AUDIT FEES	-	-	-
2137 - ACCRUED AUDIT FEES	-	-	-
2138 - ACCRUED INTERNAL AUDIT FEES	-	-	-
ACCRUED SALES CONTRACT LIABILITIES	-	-	-
2130 - SALES PRICE ADJUSTMENT ACCRUAL	-	-	-
ACCRUED_OTHER_MISC - Accrued - Other Misc	-	-	-
2302 - LEASE INCENTIVE OBLIGATION - C	-	-	-
2133 - ACCRUED EXP - UNEARNED PREMIUM	-	-	-
ACCRUED FREIGHT PAYABLE	87,256.05	367,246.61	(279,990.56)
2020 - FREIGHT PAYABLE - ACCRUED	-	279,990.55	(279,990.55)
2014 - DEMURRAGE PAYABLE	87,256.05	87,256.06	(0.01)

	October, 31 2015	September, 30 2015	Change
2021 - OCEAN FREIGHT PAYABLE - ACCRUE	-	-	-
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATION_SHORT TERM - TOTAL PENSIO	-	-	-
2301 - OTHER POST EMPLOYMENT BENEFITS	-	-	-
2304 - SALARIED PENSION - SHORT TERM	-	-	-
DEFERRED TAX LIABILITY_CURRENT - Deferred Tax Liability Current	3,541,942.57	3,541,942.57	-
DEFERRED TAX LIABILITY_STATE_CURRENT - TOTAL DEFERRED TAX LIABILITY_STATE	-	-	-
2421 - DEFERRED TAX - STATE - CURRENT	-	-	-
2206 - STATE INCOME TAX - CURRENT DEF	-	-	-
2207 - STATE INCOME TAXES - DEFERRED	-	-	-
DEFERRED TAX LIABILITY_FEDERAL_CURRENT - TOTAL DEFERRED TAX LIABILITY_FEDE	3,541,942.57	3,541,942.57	-
2420 - DEFERRED TAX - FEDERAL - CURRE	-	-	-
2203 - FEDERAL INCOME TAXES - CURRENT	3,541,942.57	3,541,942.57	-
LIABILITIES HELD FOR SALE	-	-	-
2590 - LIABILITIES HELD FOR SALE	-	-	-
OTHER CURRENT LIABILITIES - TOTAL OTHER CURRENT LIABILITIES	11,678,595.53	11,465,806.94	212,788.59
UNCERTAIN TAX POSITIONS_CURRENT - TOTAL UNCERTAIN TAX POSITIONS_CURRENT	2,145,470.14	2,099,754.37	45,715.77
2340 - UNCERTAIN TAX POSITIONS - CURR	1,591,401.91	1,563,511.91	27,890.00
2341 - ACCRUED IRS INTEREST - CURRENT	554,068.23	536,242.46	17,825.77
ASSET RETIREMENT OBLIGATION_CURRENT - TOTAL ASSET RETIREMENT OBLIGATION_CI	9,533,125.39	9,366,052.57	167,072.82
2330 - ARO LIABILITY - ST	9,533,125.39	9,366,052.57	167,072.82
DERIVATIVES_CURRENT LIABILITY - TOTAL DERIVATIVES_CURRENT LIABILITY	-	-	-
2333 - DERIVATIVES AT FAIR VALUE	-	-	-
2334 - INTEREST RATE SWAP - CURRENT	-	-	-
DEFERRED INCOME - TOTAL DEFERRED INCOME	-	-	-
2308 - DEFERRED ROYALTY INCOME	-	-	-
2310 - DEFERRED SALES	-	-	-
ACTUARILY DETERMINED BENEFIT LIABILITIES (EXCLUDING OPEB)_CURRENT - TOTAL AC	-	-	-
2320 - BLACK LUNG RESERVE - SHORT-TER	-	-	-
2135 - LTD RESERVE	-	-	-
2141 - WORKER'S COMPENSATION RESERVE	-	-	-
OTHER CURRENT LIABILITIES_OTHER - TOTAL OTHER CURRENT LIABILITIES_OTHER	-	-	-
2336 - OTHER CURRENT LIABILITIES	-	-	-
2342 - MUELLER PAYABLE - CURRERNT	-	-	-
2303 - BLACK WARRIOR TRANSMISSION - S	-	-	-
2332 - LEASE INCENTIVE OBLIGATIONS -	-	-	-
2331 - DEFERRED EXECUTIVE COMPENSATIO	-	-	-
BOOK_OVERDRAFTS	-	-	-
2007 - Book Overdrafts	-	-	-
TOTAL LONG_TERM LIABILITIES - TOTAL LONG-TERM LIABILITIES	48,710,872.84	47,168,603.38	1,542,269.46
LONG TERM DEBT - TOTAL LONG TERM DEBT	0.00	(0.01)	0.01
CAPITAL LEASE OBLIGATIONS_LONG TERM - TOTAL CAPITAL LEASE OBLIGATIONS_LONG	-	(0.01)	0.01
2605 - CAPITAL LEASES	-	(0.01)	0.01
2609 - CAPITAL LEASE OBLIGATION USD	-	-	-
REVOLVING CREDIT FACILITY - TOTAL REVOLVING CREDIT FACILITY	0.00	0.00	-
2602 - LONG TERM DEBT	0.00	0.00	-

	October, 31 2015	September, 30 2015	Change
2650 - Long- Term Debt - 2602 Recass to Current	-	-	-
2623 - Revolver (Discount)	-	-	-
TERM A_B LOAN - TOTAL TERM A_B LOAN	-	-	-
2610 - TERM A LOAN - LONG-TERM	-	-	-
2616 - TERM A LOAN (DISCOUNT)	-	-	-
2611 - TERM B LOAN - DUE MAR 2018	-	-	-
2617 - TERM B LOAN (DISCOUNT)	-	-	-
TOTAL 9.875% SR SECURED NOTES - TOTAL 9.875% SR SECURED NOTES	-	-	-
2612 - 9.875% NOTES - DUE DEC 2020	-	-	-
2613 - 9.875% NOTES (DISCOUNT)	-	-	-
TOTAL 8.5% SR SECURED NOTES - TOTAL 8.5% SR SECURED NOTES	-	-	-
2614 - 8.5% NOTES - DUE APR 2021	-	-	-
2615 - 8.5% NOTES (DISCOUNT)	-	-	-
TOTAL 9.5% SR SECURED NOTES - TOTAL 9.5% SR SECURED NOTES	-	-	-
2618 - 9.5% NOTES - DUE OCT 2019	-	-	-
2619 - 9.5% NOTES (DISCOUNT)	-	-	-
TOTAL 9.5% \$200M ADD ON NOTES	-	-	-
2620 - 9.5% \$200M ADD ON NOTES- DUE OCT 2019	-	-	-
2621 - 9.5% \$200M NOTES (PREMIUM)	-	-	-
TOTAL 9.5% \$320M ADD ON NOTES	-	-	-
2624 - 9.5% \$320M ADD ON NOTES- DUE OCT 2019	-	-	-
2625 - 9.5% \$320M NOTES (DISCOUNT)	-	-	-
TOTAL 11% SR SECURED NOTES	-	-	-
2622 - 11% Notes- Due Apr 2020	-	-	-
PENSION AND OTHER POSTRETIREMENT BENEFITS OBLIGATION_LONG TERM - TOTAL PENSIO	-	-	-
2701 - POST-RETIREMENT HEALTH BENEFIT	-	-	-
2704 - PROVISION FOR PENSION - SALARY	-	-	-
2714 - SUPPLEMENTAL PENSION	-	-	-
DEFERRED TAX LIABILITY _ LONG TERM - TOTAL DEFERRED TAX LIABILITY - LONG TERM	(0.33)	(0.32)	(0.01)
DEFERRED TAX LIABILITY _ FEDERAL _ LONG TERM - TOTAL DEFERRED TAX LIABILITY _ FE	(0.33)	(0.32)	(0.01)
2202 - FEDERAL INCOME TAXES - DEFERRE	(0.33)	(0.32)	(0.01)
2721 - DEFERRED TAX - FEDERAL - LONG-	-	-	-
DEFERRED TAX LIABILITY _ STATE _ LONG TERM - TOTAL DEFERRED TAX LIABILITY _ STAT	-	-	-
2722 - DEFERRED TAX - STATE - LONG-TE	-	-	-
OTHER LONG TERM LIABILITIES - TOTAL OTHER LONG TERM LIABILITIES	48,710,873.17	47,168,603.71	1,542,269.46
UNCERTAIN TAX POSITIONS _ LONG TERM LIABILITIES - TOTAL UNCERTAIN TAX POSITIONS	-	-	-
2760 - UNCERTAIN TAX POSITIONS - LONG	-	-	-
2761 - IRS INTEREST ACCRUAL - LONG-TE	-	-	-
2762 - IRS PENALTIES - LONG-TERM	-	-	-
ARO _ LONG TERM LIABILITIES - TOTAL ARO _ LONG TERM LIABILITIES	47,841,101.90	46,314,092.31	1,527,009.59
2730 - ARO LIABILITY - LONG-TERM	47,841,101.90	46,314,092.31	1,527,009.59
DERIVATES _ LONG TERM LIABILITIES - TOTAL DERIVATES _ LONG TERM LIABILITIES	-	-	-
2726 - INTEREST RATE SWAP LT LIABILIT	-	-	-
2727 - INTEREST HEDGE VALUATION	-	-	-
DEFERRED INCOME _ LONG TERM - TOTAL DEFERRED INCOME _ LONG TERM	-	-	-

	October, 31 2015	September, 30 2015	Change
2753 - DEFERRED GAIN ON LAND SALES -	-	-	-
2754 - DEFERRED GAIN ON LAND SALES -	-	-	-
2732 - Deferred Income - Long Term	-	-	-
ACTUARIALLY DETERMINED BENEFIT LIABILITIES (EXCLUDING OPEB) _ LONG TERM - TOTAL	(0.00)	(16.69)	16.69
2720 - BLACK LUNG ACCRUAL	-	-	-
2731 - LONG-TERM DISABILITY - LONG-TE	(0.00)	(16.69)	16.69
2750 - L-T WORKER'S COMPENSATION	-	-	-
OTHER LONG TERM LIABILITIES _ OTHER - TOTAL OTHER LONG TERM LIABILITIES _ OTHER	869,771.27	854,528.09	15,243.18
2703 - BLACK WARRIOR TRANSMISSION	-	-	-
2708 - ACCRUED ENVIRONMENTAL - LONG TERM	-	-	-
2710 - SALES PRICE ADJUSTMENT - LONG	-	-	-
2707 - OTHER LONG-TERM LIABILITIES	869,771.54	854,528.36	15,243.18
2755 - DEFERRED EXECUTIVE COMPENSATIO	-	-	-
2728 - LEASE INCENTIVE OBLIGATIONS	-	-	-
2740 - RESERVE FOR SUBSIDENCE	-	-	-
2752 - ROYALTY PAYABLE - LT	(0.27)	(0.27)	-
LIABILITIES SUBJECT TO COMPROMISE - TOTAL LIABILITIES SUBJECT TO COMPROMISE	-	-	-
2780 - Liabilities STC - Retiree healthcare	-	-	-
2781 - Liabilities STC - Unsecured debt	-	-	-
2782 - Liabilities STC - Interest payable	-	-	-
2783 - Liabilities STC - Trade payables	-	-	-
2784 - Liabilities STC - Rejected contracts	-	-	-
2785 - Liabilities STC - Sales related liabilities	-	-	-
2786 - Liabilities STC - Employee claims	-	-	-
2788 - Liabilities STC - Other	-	-	-
2787 - Liabilities STC - Accrued royalties	-	-	-
TOTAL STOCKHOLDERS' EQUITY	310,781,184.07	315,339,617.34	(4,558,433.27)
COMMON STOCK - TOTAL COMMON STOCK	(1.00)	(1.00)	-
2801 - COMMON STOCK ISSUED	(1.00)	(1.00)	-
CAPITAL STOCK OF SUBSIDIARIES - Capital Stock of Subsidiaries	722,399,593.87	722,399,593.87	-
2802 - WCL PREFERRED STOCK	(0.08)	(0.08)	-
2810 - CAPITAL STOCK OF SUBSIDIARIES	320,216,749.51	320,216,749.51	-
2820 - WCCP PARTNERSHIP INTEREST	402,182,844.44	402,182,844.44	-
CAPITAL IN EXCESS OF PAR VALUE - TOTAL CAPITAL IN EXCESS OF PAR VALUE	2,852,530,007.11	2,852,530,007.11	-
2851 - CAPITAL SURPLUS	2,852,530,007.11	2,852,530,007.11	-
2905 - DIVIDENDS PAID WALTER ENERGY	-	-	-
TREASURY STOCK - TOTAL TREASURY STOCK	-	-	-
2860 - TREASURY STOCK	-	-	-
ACCUMULATED OTHER COMPREHENSIVE INCOME - TOTAL ACCUMULATED OTHER COMPREHEN'	(425.88)	(425.88)	-
2890 - OTHER COMPREHENSIVE INCOME - M	0.12	0.12	-
2891 - OTHER COMPREHENSIVE INCOME - F	(426.00)	(426.00)	-
2892 - UNREALIZED GAIN/LOSS ON INVEST	-	-	-
2893 - UNREALIZED GAIN/LOSS ON HEDGES	-	-	-
RETAINED EARNINGS - TOTAL RETAINED EARNINGS	(3,264,086,314.17)	(3,259,527,880.90)	(4,558,433.27)

	October, 31 2015	September, 30 2015	Change
2906 - CURRENT YEAR RETAINED EARNINGS ADJUSTMENTS	(658.50)	(658.50)	-
Prior_Year_Retained_Earnings - Prior Year Retained Earnings	(958,427,357.79)	(958,427,357.79)	-
2901 - RETAINED EARNINGS	(958,427,357.79)	(958,427,357.79)	-
2902 - BEGINNING RETAINED EARNINGS AD	-	-	-
2903 - ADJUSTMENTS TO RETAINED EARNIN	-	-	-
Current_Year_Earnings - Current Year Earnings	(2,305,658,297.88)	(2,301,099,864.61)	(4,558,433.27)
DIVIDENDS - TOTAL DIVIDENDS	(61,675.86)	(61,675.86)	-
2904 - DIVIDENDS PAID/RECEIVED	(61,675.86)	(61,675.86)	-
NON CONTROLLING INTEREST	-	-	-
2702 - NON CONTROLLING INTEREST	-	-	-
TOTAL LIABILITIES AND EQUITY	379,003,553.86	383,045,613.89	(4,042,060.03)
	(0.62)	(0.62)	0.00