

IN THE UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In Re:

C&D COAL COMPANY, LLC

Bankruptcy No. 16-24726-GLT

Debtor.

DISCLOSURE STATEMENT
TO ACCOMPANY PLAN DATED JULY 19, 2017

Chapter 11 Small Business (Check box only if debtor has elected to be considered a small business under 11 U.S.C. §1121(e))

Debtor furnishes this disclosure statement to creditors in the above-captioned matter pursuant to Bankruptcy Code §1125 to assist them in evaluating debtor's proposed Chapter 11 plan, a copy of which is attached hereto as Exhibit A. Creditors may vote for or against the plan of reorganization. Creditors who wish to vote must complete their ballots and return them to the following address before the deadline noted in the order approving the disclosure statement and fixing time. The Court will schedule a hearing on the plan pursuant to 11 U.S.C. §1129.)

Address for return of ballots: **ROBERT O LAMPL**
960 PENN AVENUE, SUITE 1200
PITTSBURGH, PA 15222

I. Background

1. Name of Debtor

C&D COAL COMPANY, LLC

2. Type of Debtor (individual, partnership, corporation)

CORPORATION

3. Debtor's Business or Employment

COAL/GAS MINING

4. Date of Chapter 11 Petition

DECEMBER 22, 2016

5. Events that Caused the Filing:

DEBTOR WAS INVOLVED IN LITIGATION AND NEEDED TO DEAL WITH SAME AND ITS OTHER CREDITORS IN AN ORDERLY, ORGANIZED FASHION

6. Anticipated Future of the Company & Source of this Information and Opinion

N/A – PLAN TO BE FUNDED ENTIRELY THROUGH A SALE OF DEBTOR'S ASSETS

- 7. Summarize all Significant Features of the Plan Including When and How Each Class of Creditor Will Be Paid and What, If Any, Liens Will Be Retained By Secured Creditors or Granted to Any Creditor Under the Plan

FUNDING FOR THIS PLAN WILL BE DERIVED FROM A SALE OF THE DEBTOR'S ASSETS. IF LESS THAN FULL PAYMENT CAN BE MADE OUT OF THE PROCEEDS, THE SALE PROCEEDS OBTAINED WILL BE USED TO PAY CREDITORS TO THE GREATEST EXTENT POSSIBLE IN ACCORDANCE WITH THEIR PRIORITY UNDER THE BANKRUPTCY CODE.

- 8. Are All Monthly Operating Statements Current and on File With The Clerk of Court?

Yes _____ No X

If Not, Explain:

THE DEBTOR HAS FILED ALL SUCH REPORTS EXCEPT FOR MAY, 2017 WHICH IS PAST DUE AS A RESULT OF A DELAY IN OBTAINING THE APPROPRIATE BANK STATEMENT FOR SAME. SAID REPORT WILL BE FILED FORTHWITH.

- 9. Does the plan provide for releases of nondebtor parties? Specify which parties and terms of release.

PLAN DOES NOT INCLUDE RELEASE OF NONDEBTOR PARTIES.

- 10. Identify all executory contracts that are to be assumed or assumed and assigned.

a) PURCHASE OF 19,000 ACRES OF COAL AND GAS RIGHTS FROM KINGSTON COAL COMPANY AND KINGSTON GAS COMPANY; AND b) PURCHASE OF 285 ACRES IN LATROBE, PA FROM NORTH CAROLINA FUEL COMPANY

- 11. Has a bar date been set? Yes X No _____
(If not, a motion to set the bar date has been filed simultaneously with the filing of this disclosure statement.)

- 12. Has an election under 11 U.S.C. §1121(e) has been filed with the Court to be treated as a small business?

Yes _____ No X

- 13. Specify property that will be transferred subject to 11 U.S.C. §1146(c).

**84 ACRES (SURFACE) IN LATROBE, PA
114 ACRES(COAL AND GAS RIGHTS) IN LATROBE, PA
19,000 ACRES (COAL AND GAS RIGHTS) ASSIGNED FROM KINGSTON COAL COMPANY AND KINGSTON GAS COMPANY**

II. Creditors

A. Secured Claims

SECURED CLAIMS

Creditor	Total Amount Owed	Arrearages	Type of Collateral Priority of Lien (1, 2, 3)	Disputed (D) Liquidated (L) Unliquidated (U)	Will Liens Be Retained Under the Plan? (Y) or (N)
KINGTON COAL CO./ KINGSTON GAS CO.	\$11,369,0039**	\$11,369,039.00**	SECURITY INTEREST IN COAL AND GAS RIGHTS OF DEBTOR***	D	Y*
PA DEPARTMENT OF REVENUE	\$63,453.45	\$63,453.45	TAX LIEN ON ALL ASSETS OF DEBTOR	L	Y*
JOHNSON INDUSTRIES	\$21,979.89	\$21,979.89	SECURITY INTEREST IN EQUIPMENT/PARTS OF DEBTOR	L	Y*
EVEREST BUSINESS FUNDING	\$29,183.64	\$29,183.64	SECURITY INTEREST IN RECEIVABLES OF DEBTOR	L	Y*
PA DEPARTMENT OF LABOR AND INDUSTRY	\$45,909.18	\$45,909.18	TAX LIEN ON ALL ASSETS OF DEBTOR	L	Y*
RTB HOLDINGS, LLC	\$1,119,806.47	\$1,119,806.47	SECURITY INTEREST IN EQUIPMENT OF DEBTOR	L	Y*
INTEGRITY COAL SALES, INC.	\$465,000.00	\$465,000.00	SECURITY INTEREST IN EQUIPMENT OF DEBTOR	U	Y*
WESTMORELAND COUNTY TAX CLAIM BUREAU	\$12,712.97	\$12,712.97	REAL ESTATE TAX LIEN ON DEBTOR'S REAL PROPERTY	L	Y*
Total	\$ 13,127,084.60	\$ 13,127,084.60			

*LIENS WILL BE RETAINED UNTIL DEBTOR'S ASSETS ARE SOLD AT WHICH TIME LIENS WILL TRANSFER TO THE SALE PROCEEDS WHICH WILL THEN BE DISTRIBUTED IN ACCORDANCE WITH BANKRUPTCY CODE PRIORITY PROVISIONS.
 ** DEBTOR WILL OBJECT TO THE AMOUNT OF THIS CLAIM

*** CLAIMANT ASSERTED THAT ONLY \$2,500,000.00 OF ITS CLAIM IS SECURED (BY FUNDS) WITH OVER \$8,000,000.00 ASSERTED TO BE UNSECURED; DEBTOR WILL NOT ONLY OBJECT TO THE AMOUNT, AS INDICATED ABOVE, BUT WILL OBJECT TO ANY PORTION OF CLAIMANT'S CLAIM BEING CLASSIFIED AS UNSECURED AND TO ANY ASSERTION OF A SECURITY INTEREST IN ANYTHING EXCEPT CERTAIN COAL AND GAS RIGHTS OF DEBTOR

B. Priority Claims

PRIORITY CLAIMS

Creditor	Total Amount Owed	Type of Collateral	(D) (L) (U) *
STATE OF DELAWARE	\$530.00	N/A	L
INTERNAL REVENUE SERVICE	\$503,276.24	N/A	L
PA DEPARTMENT OF REVENUE	\$6,984.50	N/A	L
BERKHEIMER ASSOCIATES	\$6,509.01	N/A	L
PA DEPARTMENT OF LABOR AND INDUSTRY	\$102.23	N/A	L
OFFICE OF SURFACE MINING	\$12,292.63	N/A	L
DEPARTMENT OF THE INTERIOR	\$13,183.53	N/A	L
Total	\$542,878.14		

* Disputed (D), Liquidated (L), or Unliquidated (U)

C. Unsecured Claims

1.	Amount Debtor Scheduled (Disputed and Undisputed)	\$ 1,683,552.14
2.	Amount of Unscheduled Unsecured Claims ¹	\$ 12,150,434.12
3.	Total Claims Scheduled or Filed	\$ 13,833,986.26
4.	Amount Debtor Disputes	\$ 11,973,832.06
5.	Estimated Allowable Unsecured Claims	\$ 1,860,154.20

D. Other Classes of Creditors

1.	Amount Debtor Scheduled (Disputed and Undisputed)	\$ 11,332,942.72
2.	Amount of Unscheduled Claims ¹	\$ 121,224.89
3.	Total Claims Scheduled or Filed	\$ 11,454,167.61
4.	Amount Debtor Disputes	\$ 9,000,000.00
5.	Estimated Allowable Claims	\$ 2,454,167.61

E. Other Classes of Interest Holders

1.	Amount Debtor Scheduled (Disputed and Undisputed)	\$	
2.	Amount of Unscheduled Claims ¹	\$	
3.	Total Claims Scheduled or Filed	\$	N/A
4.	Amount Debtor Disputes	\$	
5.	Estimated Allowable Claims	\$	

¹ Includes (a.) unsecured claims filed by unsecured creditors; (b.) that portion of any unsecured claim filed by a scheduled creditor that exceeds the amount debtor scheduled; and (c.) any unsecured portion of any secured debt not previously scheduled.

III. Assets

ASSETS

Assets	Value	Basis for Value Priority of Lien	Name of Lien Holder (if any) (Fair Market Value/ Book Value)	Amount of Debtor's Equity (Value Minus Liens)
LOAN PROCEEDS DUE (FROM DERRY COAL COMPANY)	\$290,000.00	N/A	N/A	\$290,000.00
84 ACRES (SURFACE); LATROBE, PA	\$350,000.00	DEBTOR ESTIMATE FMV; 1ST LIEN	WESTMORELAND COUNTY TAX CLAIM BUREAU	\$337,287.10
114 ACRES (COAL & GAS RIGHTS); DERRY, PA	\$350,000.00	N/A	N/A	
19,000 ACRES (ASSIGNED FROM KINGSTON GAS/COAL CO.	\$10,000,000.00	DEBTOR ESTIMATE FMV; 1ST LIEN	KINGSTON GAS/COAL COMPANY	\$0 *
PNC BANK CHECKING ACCOUNT	\$0	N/A	N/A	\$0
PREPAYMENT TO KINGSTON GAS/COAL COMPANY	\$1,750,000.00	N/A	N/A	\$1,750,000.00
OFFICE FURNISHINGS AND SUPPLIES	\$1,500.00	N/A	N/A	\$1,500.00
2012 GMC TRUCK	\$12,000.00	N/A	N/A	\$12,000.00
EQUIPMENT	\$3,500,000.00	DEBTOR ESTIMATE FMV; 1ST LIEN	JOHNSON INDUSTRIES; EVEREST BUSINESS FUNDING; RTB HOLDINGS, LLC; INTEGRITY COAL SALES, INC.	\$1,864,030.00
RIGHT TO PURCHASE 285 ACRES IN DERRY, PA FROM NORTH CAROLINA FUEL CO.	\$16,073,500.00	N/A	N/A	\$110,000.00
Total	\$16,363,500.00			\$4,364,817.10**

*Disputed – Debtor asserts secured claim is inflated and that higher equity exists than listed

** There are blanket state tax liens not tied to any specific asset totaling \$109,362.63 which when applied to unsecured assets, reduces Debtor equity to \$4,255,454.47

1. Are any assets which appear on Schedule A or B of the bankruptcy petition not listed above?

NO

If so, identify asset and explain why asset is not in estate: N/A

2. Are any assets listed above claimed as exempt? If so attach a copy of Schedule C and any amendments.

NO.

IV. SUMMARY OF PLAN

1. Effective Date of Plan:

90 DAYS AFTER PLAN CONFIRMATION OR CLOSING ON SALE OF DEBTOR'S ASSETS, WHICHEVER IS LATER.

2. Will cramdown be sought? Yes No
 If Yes, state bar date: MAY 16, 2017

3. Treatment of Secured Non-Tax Claims

SECURED NON-TAX CLAIMS

Name of Creditor	Class	Amount Owed	Summary of Proposed Treatment
KINGSTON GAS/COAL COMPANY	1	\$11,369,039.00*	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
JOHNSON INDUSTRIES	2	\$ 21,979.89	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
EVEREST BUSINESS FUNDING	3	\$ 29,183.64	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
RTB HOLDINGS, LLC	4	\$ 1,119,806.47	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
INTEGRITY COAL SALES, INC.	5	\$465,000.00	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
TOTAL		\$13,005,009.00	

* Disputed

4. Treatment of Secured Tax Claims

SECURED TAX CLAIMS

Name of Creditor	Class	Amount Owed	Summary of Proposed Treatment
PA DEPARTMENT OF REVENUE	6	\$ 63,453.45	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
PA DEPARTMENT OF LABOR AND INDUSTRY	7	\$ 45,909.18	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
WESTMORELAND COUNTY TAX CLAIMS BUREAU	8	\$ 12,712.97	TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
TOTAL		\$ 122,075.60	

5. Treatment of Administrative Non-Tax Claims²

ADMINISTRATIVE NON-TAX CLAIMS

Name of Creditor*	Amount Owed	Type of Debt**	Summary of Proposed Treatment and Date of First Payment
ROBERT O LAMPL	\$50,000.00	LEGAL FEES	TO BE PAID OUT OF REAL ESTATE SALE PROCEEDS PER PRIORITY
OFFICE OF THE U.S. TRUSTEE	\$ 325.00	QUARTERLY U.S. TRUSTEE FEES	TO BE PAID IN FULL ON OR BEFORE THE PLAN EFFECTIVE DATE
COUNSEL FOR COMMITTEE OF UNSECURED CREDITORS	\$25,000.00	LEGAL FEES	TO BE PAID IN FULL ON OR BEFORE THE PLAN EFFECTIVE DATE
ALBERTS CAPITAL SERVICES, LLC	\$15,000.00	PROFESSIONAL FEES	TO BE PAID IN FULL ON OR BEFORE THE PLAN EFFECTIVE DATE

6. Treatment of Administrative Tax Claims

ADMINISTRATIVE TAX CLAIMS

Name of Creditor*	Amount Owed	Type of Debt**	Summary of Proposed Treatment and Date of First Payment
N/A			

* Identify and Use Separate Line for Each Professional and Estimated Amount of Payment

** Type of Debt (P=Professional, TD=Trade, TX= Taxes)

²Include all §503(b) administrative claims.

7. Treatment of Priority Non-Tax

PRIORITY NON-TAX CLAIMS

Name of Creditor	Class	Amount Owed	Date of Assessment	Summary of Proposed Treatment
OFFICE OF SURFACE MINING DEPARTMENT OF THE INTERIOR	13	\$12,292.63		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
	14	\$13,183.53		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY

8. Treatment of Priority Tax Claims³

PRIORITY TAX CLAIMS

Name of Creditor	Class	Amount Owed	Date of Assessment	Summary of Proposed Treatment
STATE OF DELAWARE	15	\$530.00		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
INTERNAL REVENUE SERVICE	16	\$503,276.24		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
PA DEPARTMENT OF REVENUE	17	\$6,984.50		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
PA DEPARTMENT OF LABOR AND INDUSTRY	18	\$102.23		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY
BERKHEIMER ASSOCIATES	19	\$6,509.01		TO BE PAID OUT OF ASSET SALE PROCEEDS PER PRIORITY

³Include dates when any §507(a)(7) taxes were assessed.

9. Treatment of General Unsecured Non-Tax Claims

GENERAL UNSECURED NON-TAX CLAIMS

Creditor	Class	Total Amount Owed	Percent of Dividend
AC POWER TECH, INC.	20	\$ 30,005.76	TBD
ACTURAL SERVICES, INC.	20	\$ 1,820.00	TBD
AMERICAN FUNDS	20	\$ 1,880.00	TBD
B&M REPAIR, INC.	20	\$ 150.00	TBD
B&N ENTERPRISES OF SOMERSET, LLC	20	\$ 2,950.00	TBD
B&F PARTS AND SERVICES, INC.	20	\$ 180,000.00	TBD
BENTLY DEVELOPMENT CO.	20	\$ 66,527.59	TBD
BUSINESS BACKER	20	\$ 86,755.15	TBD
CHEMSTATION PITTSBURGH, LTD.	20	\$ 1,984.32	TBD
CHEMSTREAM	20	\$ 194.66	TBD
CONVEYOR SPECIALISTS, INC.	20	\$ 5,481.00	TBD
CSC	20	\$ 344.00	TBD
CT CORPORATION	20	\$ 380.00	TBD
CURRY AND KEPPEL	20	\$ 17,832.00	TBD
DAVID STANLEY CONSULTANTS	20	\$ 11,261.81	TBD
DISTRICT DEPOSITION SERVICES	20	\$ 704.85	TBD
DMS CGI	20	\$ 17,245.48	TBD
DOLGES ELECTRIC	20	\$ 54,226.67	TBD
EAST EQUIPMENT CO.	20	\$ 10,500.00	TBD
ELK EQUIPMENT	20	\$ 265,291.30	TBD
ENI USA R&M	20	\$ 994.00	TBD
FAIRMONT SUPPLY	20	\$ 22,624.57	TBD
FIRST INSURANCE	20	\$ 244.52	TBD
FRANCIS ENTERPRISES, INC.	20	\$ 76,994.01	TBD
G FORCE ENGINEERING SERVICES, LLC	20	\$ 11,285.34	TBD
GLOBAL MINE SERVICE	20	\$ 74,276.71	TBD

GMS MINE REPAIR & MAINTENANCE	20	\$ 7,000.00	TBD
GOOD TIRE SERVICE	20	\$ 3,461.50	TBD
HARDT ENVIRONMENTAL	20	\$ 28,830.46	TBD
INDIANA REGIONAL MEDICAL CENTER	20	\$ 671.00	TBD
IPS	20	\$ 10,500.00	TBD
JH FLETCHER	20	\$ 35,870.00	TBD
JOSEPH MAINTENANCE SERVICES	20	\$ 12,584.00	TBD
K&K MINE PRODUCTS	20	\$ 1,905.25	TBD
K DOLAN CORP.	20	\$ 11,942.84	TBD
KEITH'S INDUSTRIAL WELDING	20	\$ 5,369.00	TBD
LOGI-TEC	20	\$ 15,688.00	TBD
MASTER MACHINE	20	\$ 160,032.62	TBD
MEYER, UNKOVIC & SCOTT	20	\$ 40,000.00	TBD
MIKE WEIMER CONSTRUCTION	20	\$ 30,000.00	TBD
MINE QUEST, INC.	20	\$ 2,778.89	TBD
MINING CONTROLS, INC.	20	\$ 1,100.00	TBD
MSHA	20	\$ 14,851.51	TBD
OFFICE OF SURFACE MINING	20	\$ 2,305.22	TBD
REPAIR KING, INC.	20	\$ 144.00	TBD
SANCHEZ CO.	20	\$ 10,000.00	TBD
TYOHN CO., INC.	20	\$ 4,374.00	TBD
UNITED CENTRAL SUPPLY CO., LLC	20	\$ 1,897.50	TBD
UNUM LIFE INSURANCE	20	\$ 450.15	TBD
US SECURITY ASSOCIATION	20	\$ 28,300.00	TBD
W.B. KANIA & ASSOCIATES	20	\$ 63,787.83	TBD
WEIMER REBUILDING, INC.	20	\$ 189,053.08	TBD
WEST PENN POWER	20	\$ 11,268.82	TBD
DOUGLAS MCGILLVARY	20	\$ 3,104,793.06	TBD
TOTAL		\$ 4,738,928.15	

10. Treatment of General Unsecured Tax Claims

GENERAL UNSECURED TAX CLAIMS

Creditor	Class	Total Amount Owed	Percent of Dividend
INTERNAL REVENUE SERVICE	20	\$ 201,383.66	TBD
PA DEPARTMENT OF REVENUE	20	\$ 691.28	TBD
TOTAL			

11. Will periodic payments be made to unsecured creditors?

Yes _____ No X First payment to begin N/A

If so: N/A

Amount of each payment (aggregate to all unsecured claimants)	
Estimated date of first payment:	EFFECTIVE DATE (IF FUNDS AVAILABLE)
Time period between payments:	N/A
Estimated date of last payment:	EFFECTIVE DATE (IF FUNDS AVAILABLE)
Contingencies, if any:	AVAILABLE FUNDS AFTER PAYMENT OF CREDITORS WITH HIGHER PRIORITY AND COSTS OF SALE

State source of funds for planned payments, including funds necessary for capital replacement, repairs, or improvements:

SALE OF DEBTOR'S ASSETS

Other significant features of the plan:

N/A

Include any other information necessary to explain this plan:

N/A

V. Comparison of Plan with Chapter 7 Liquidation

If debtor's proposed plan is not confirmed, the potential alternatives would include proposal of a different plan, dismissal of the case or conversion of the case to Chapter 7. If this case is converted to Chapter 7, a trustee will be appointed to liquidate the debtor's non-exempt assets. In this event, all secured claims and priority claims, including all expenses of administration, must be paid in full before any distribution is made to unsecured claimants.

Total value of Chapter 7 estate (See Section III)	\$ 16,363,500.00
1. Less secured claims (See Section IV-2)	\$ 13,127,084.60
2. Less administrative expenses (See Section IV-3 and include approximate Chapter 7 expenses)	\$ 90,325.00
3. Less other priority claims (See Section IV-4)	\$ 542,878.14
 Total Amount Available for Distribution to Unsecured Creditors	 \$ 2,603,212.26
 Divided by total allowable unsecured claims of (See Section II C)	 \$ 1,860,154.20
 Percentage of Dividend to Unsecured Creditors:	 100%

Will the creditors fare better under the plan than they would in a Chapter 7 liquidation?

Yes X No _____

Explain:

THE SALE OF DEBTOR'S ASSETS HEREIN WILL NOT REQUIRE THE OVERSIGHT OF A CHAPTER 7 TRUSTEE. SUCH OVERSIGHT WOULD BE REQUIRED IN A CHAPTER 7 LIQUIDATION AND THUS ADMINISTRATIVE EXPENSES WOULD BE HIGHER THEREIN.

VI. Feasibility

- A. Attach Income Statement for Prior 12 Months. *(N/A)
- B. Attach Cash Flow Statement for Prior 12 Months. *(N/A)
- C. Attach Cash Flow Projections for Next 12 Months. *(N/A)

***THE DEBTOR'S INCOME IS NOT SUFFICIENT TO FUND A PLAN HEREIN AND IT IS NOT CONTEMPLATED THAT ANY PLAN FUNDING WILL BE DERIVED FROM DEBTOR'S INCOME WHICH INCOME IS CURRENTLY NORMAL WITH NO CHANGE EXPECTED IN THE FORSEEABLE FUTURE.ALL SUCH FUNDING WILL BE DERIVED FROM A SALE OF DEBTOR'S ASSETS. AS SUCH, DEBTOR'S INCOME IS NOT RELEVANT TO PLAN FEASIBILITY.**

Estimated amount to be paid on effective date of plan, including administrative expenses.

\$ (TBD BASED UPON PROCEEDS RESULTING FROM SALE OF DEBTOR'S REAL ESTATE)

Show how this amount was calculated.

\$	Administrative Class	
\$	Taxes	
\$	Unsecured Creditors	(N/A)
\$	UST Fees	
\$	_____ TOTAL	

What assumptions are made to justify the increase in cash available for the funding of the plan?

(N/A)

IT IS BELIEVED THAT ADMINISTRATIVE CLAIMS (ESTIMATED TO BE IN THE AMOUNT OF \$90,325.00) WILL BE PAID IN FULL ON THE EFFECTIVE DATE.

Cash on hand \$ 985.68 (Current). Attach current bank statement.

Cash on hand \$ 90,325.00 (Estimated amount available on date of confirmation)

If this amount is less than the amount necessary at confirmation, how will debtor make up the shortfall?

US TRUSTEE FEES WILL BE PAID IN ANY EVENT EVEN IF IT REQUIRES PAYMENT TO BE PROVIDED FROM DEBTOR'S PRINCIPAL. THE OTHER ADMINISTRATIVE CLAIM INVOLVES THE FEES OF DEBTOR'S COUNSEL. IF FULL PAYMENT CANNOT BE MADE ON THE EFFECTIVE DATE, DEBTOR AND ITS COUNSEL WILL ARRANGE A PAYMENT PLAN IN REGARD TO ANY SUCH FEES APPROVED BY THE COURT.

VII. Management Salaries

MANAGEMENT SALARIES

Position/Name of Person Holding Position	Salary at Time of Filing	Proposed Salary (Post-Confirmation)
N/A		

VIII. Identify the Effect on Plan Payments and Specify Each of the Following:

1. What, if any, litigation is pending?

NONE

2. What, if any, litigation is proposed or contemplated?

OBJECTIONS TO CERTAIN CLAIMS ASSERTED HEREIN

IX. Additional Information and Comments

N/A

X. Certification

The undersigned hereby certifies that the information herein is true and correct to the best of my knowledge and belief formed after reasonable inquiry.

If Debtor is a corporation, attach a copy of corporate resolution authorizing the filing of this Disclosure Statement and Plan.

If Debtor is a general partnership, attach a copy of the consent agreement of all general partners to the filing of the bankruptcy.

/s/ Jimmy Edward Cooper
Signature of Debtor
or Authorized Representative

July 19, 2017
Date

/s/ Robert O Lampl
Debtor's Counsel

July 19, 2017
Date

Business Checking

PNC Bank



For the Period 06/01/2017 to 06/30/2017

Primary Account Number

Page 1 of 2

Number of enclosures: 0

C & D COAL CO LLC #17-70032
 DEBTOR IN POSSESSION
 21113 SHEPARD LN
 ABINGDON VA 24211-5463

For 24-hour banking sign on to
 PNC Bank Online Banking on pnc.com
 FREE Online Bill Pay

For customer service call 1-877-BUS-BNKG
 Monday - Friday: 7 AM - 10 PM ET
 Saturday & Sunday: 8 AM - 5 PM ET

Para servicio en español, 1-877-BUS-BNKG

Moving? Please contact your local branch

- Write to: Customer Service
 PO Box 609
 Pittsburgh, PA 15230-9738
- Visit us at PNC.com/smallbusiness
- TDD terminal: 1-800-531-1648
 For hearing impaired clients only

IMPORTANT INFORMATION REGARDING CHECK DEPOSITS

Effective June 17, 2017, all check deposits made at a PNC Teller, ATM or Mobile Banking will follow the same funds availability schedule. Funds from a check deposit are not immediately available for use.

To learn more about our PNC Funds Availability Policy, including deposit cut-off times and certain exceptions, see How to Make the Most of Your Money at pnc.com/bankwisely.

Business Checking Summary

C & D Coal Co Llc #17-70032
 Debtor In Possession

Account number:

Overdraft Protection has not been established for this account.
 Please contact us if you would like to set up this service.

Balance Summary

Beginning balance	Deposits and other additions	Checks and other deductions	Ending balance
164.55	22,184.41	21,383.28	965.68
		Average ledger balance	Average collected balance
		3,738.64	3,738.64

Overdraft and Returned Item Fee Summary

	Total for this Period	Total Year to Date
Total Overdraft Item Fees (OD)	.00	216.00
Total Continuous Overdraft Fees (COD)	.00	21.00
Total Overdraft Fees	.00	237.00
Total Returned Item Fees (NSF)	.00	180.00

Deposits and Other Additions

Description	Items	Amount
Other Additions	3	22,184.41
Total	3	22,184.41

Checks and Other Deductions

Description	Items	Amount
Checks	5	7,993.14
ACH Deductions	5	13,323.14
Service Charges and Fees	1	67.00
Total	11	21,383.28

Business Checking

For 24-hour account information, sign-on to
pnc.com/mybusiness/

For the Period 06/01/2017 to 06/30/2017
C & D Coal Co Llc #17-70032
Primary Account Number:
Page 2 of 2

Business Checking Account Number: continued

Daily Balance

Date	Ledger balance	Date	Ledger balance	Date	Ledger balance
06/01	97.55	06/08	667.76	06/16	6,558.37
06/02	6,281.96	06/09	10,567.76	06/19	6,238.53
06/05	2,747.22	06/13	763.86	06/21	965.68
06/07	987.60	06/15	458.37		

Activity Detail

Deposits and Other Additions

Other Additions

Date posted	Amount	Transaction description	Reference number
06/02	6,184.41	Fed Wire	W017556 0602
06/09	9,900.00	Fed Wire	W018485 0609
06/16	6,100.00	Fed Wire	W006457 0616

Checks and Other Deductions

Checks and Substitute Checks

* Gap in check sequence

Date posted	Check number	Amount	Reference number	Date posted	Check number	Amount	Reference number	Date posted	Check number	Amount	Reference number
06/15	1148 *	305.49	072814790	06/05	1150	3,534.74	076005617	06/19	1160	319.84	076476029
06/08	1149	319.84	072397527	06/21	1159 *	3,513.23	071642198				

ACH Deductions

Date posted	Amount	Transaction description	Reference number
06/07	1,594.90	Corporate ACH Usataxpytm IRS	00017157004851299
06/07	164.72	Corporate ACH Paemolovtx Commwlthofpa Int	00017153006800454
06/13	9,803.90	Corporate ACH Fe Echeck Firstenergy Opco	00017163013026810
06/21	1,594.90	Corporate ACH Usataxpytm IRS	00017171008111116
06/21	164.72	Corporate ACH Paemploytx Commwlthofpa Int	00017167010721921

Service Charges and Fees

Date posted	Amount	Transaction description	Reference number
06/01	67.00	Service Charge Period Ending 05/31/2017	

Detail of Services Used During Current Period

Note: The total charge for the following services will be posted to your account on 07/03/2017 and will appear on your next statement as a single line item entitled Service Charge Period Ending 06/30/2017.

Description	Volume	Amount	
Account Maintenance Charge		.00	Requirements Met
Combined Transactions	10	.00	Included in Account
ACH Debits	5	.00	Included in Account
Checks Paid	5	.00	Included in Account
Wire, Treasury Management Services		78.00	
Incoming Wire Transfer		78.00	
Total For Services Used This Period		78.00	
Total Service Charge		78.00	

IN THE UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In Re:

C&D COAL COMPANY, LLC

Bankruptcy No. 16-24726-GLT

Debtor.

CERTIFICATE OF SERVICE

Robert O Lampl, John P. Lacher and David L. Fuchs, hereby certify, that on the 19th day of July, 2017, a true and correct copy of the foregoing **DISCLOSURE STATEMENT TO ACCOMPANY PLAN DATED JULY 19, 2017** was served upon the following (*via electronic service*):

Office of the U.S. Trustee
Liberty Center, Suite 970
1001 Liberty Avenue
Pittsburgh, PA 15222

Michael J. Roeschenthaler
Whiteford Taylor & Preston, LLP
200 First Avenue, Third Floor
Pittsburgh, PA 15222

Date: July 19, 2017

/s/ Robert O Lampl
ROBERT O LAMPL
PA I.D. #19809
JOHN P. LACHER
PA I.D. #62297
DAVID L. FUCHS
PA I.D. #205694
RYAN J. COONEY
PA I.D. #319213
Counsel for the Debtor
960 Penn Avenue, Suite 1200
Pittsburgh, PA 15222
(412) 392-0330 (phone)
(412) 392-0335 (facsimile)
Email: rlampl@lampllaw.com