

EXHIBIT A

HOFFMAN MINING, INC.
RECLAMATION PLANS

Operations Bonded By Traveler's Insurance Co.

PROPOSED RECLAMATION SITES
HOFFMAN MINING, INC.

| <u>MINE SITE</u> | <u>DESCRIPTION</u> |
|------------------|---------------------------------------|
| 1A | SMP# 11000104 – Hoffman No 10 Mine |
| 1B | SMP# 11050102 - 10 East Mine |
| 1C | SMP# 11060103 – Hoffman No. 10 West |
| 2 | SMP# 56050104 – Shaffer Mine |
| 3 | SMP# 56070101 – Potochar Mine |
| 4 | SMP# 56070108 – Varner Mine |
| 5 | SMP# 56970105 – Landstreet II Mine |
| 6 | SMP# 56090108 – No. 2 Hill Job 26 |
| 7 | SMP# 56100103 – Landstreet South Mine |
| 8 | SMP# 56130110 – Landis Mine |
| 9 | SMP# 56140102 –Yantus Mine |
| 10 | SMP# 56080105 –Arrow Mine |

Hoffman Mining, Inc. Reclamation Plans and Schedules

The attached Reclamation Plans for the twelve Hoffman Mining surface coal mine sites have been developed utilizing Pennsylvania Department of Environmental Protection bond forfeiture profiles, and field surveys conducted by Minetech Engineers in order to develop a site-specific and task-oriented Reclamation Plan for each site. Reclamation tasks include SMCRA-related bond release criteria for each site on a task-by-task basis for ease of bidding, reclamation monitoring and contractor payment schedules. Due to the extensive nature of several of the projects, the overall Hoffman Mining, Inc. reclamation program is projected to cover two reclamation seasons with significant work on the highest priority sites including:

- No. 2 Hill Job 26
- Landis
- Landstreet South
- Yanis

The following sites require various degrees of Stage II and Stage III reclamation activities: 10 East Mine, Shaffer Mine, Potochar, Hoffman No. 10 Mine, Hoffman No. 10 West, Varner Mine, Landstreet II mine, Arrow Mine. These activities include pond and ditch removal, erosion repairing, seeding and tree planting. This work will be completed by Summer 2017, however, the time may extend into the Spring 2018 planting season in the event reclamation activities are interrupted by inclement weather conditions.

The following sites require various degrees of Stage I, II, and III reclamation activities: No. 2 Hill Job 26, Landstreet South Mine, Landis Mine, Yantus Mine. These activities include the work mentioned in the preceding paragraph as well as backfilling pits and spreading topsoil. This work will be completed by July 2018 but may be extended due to weather conditions and/or contractor availability.

All work will be completed in accordance with the Department's mining regulations.

Berwind will keep the Cambria DMO and site inspector informed with monthly status updates.

SMP# 11000104 – Hoffman No. 10 Mine

Adams Township, Cambria County

TASK NO. 1 – TREE PLANTING

This site has been backfilled and planted with grasses, with Stage I bond release approved. There is a an approximate 36.0 acre area on this permit that requires planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming thirty six (36.0) acres of area at a planting rate of 680 trees/acre would require approximately 24,500 trees. Trees would be planted during the spring 2017 planting season. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 2 – SEDIMENTATION POND REMOVAL

There is a single sedimentation pond with associated ditches, approx. 2,400' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. An alternative to the pond removal would be to contact the landowner and determine if they would accept the sedimentation pond as a post reclamation structure. A notarized release letter would have to be obtained from the landowner along with a final engineering inspection of the pond.

TASK NO. 3 – REMOVAL OF DEBRIS

There is an assortment of debris in the vicinity of the shop area. All excess debris (i.e. barrels, buckets, petroleum products, tires, etc.) would be removed from the site. The existing shop building and associated access road have already been approved as post reclamation structures for this permit.

SMP# 11050102 – 10 East Mine

Adams Township, Cambria County

TASK NO 1 - TREE PLANTING

This site has been backfilled and planted with grasses with Stage II bond release approved. There is a an approximate 6.0 acre area in the vicinity of Pond No. 1 that may require supplemental planting of trees, if the minimal survival rate from the initial tree planting is not met. Assuming six (6.0) acres of area at a planting rate of 680 trees/acre would require approximately 4,100 trees.

SMP# 11060103– Hoffman No. 10 West
Adams Township, Cambria County

TASK NO. 1 – TREE PLANTING

This site has been backfilled and planted with grasses, with Stage I bond release approved. There is a an approximate 11.0 acre area on this permit that requires planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming eleven (11.0) acres of area at a planting rate of 680 trees/acre would require approximately 7,500 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

SMP# 56050104 – Shaffer Mine
Paint Township, Somerset County

TASK NO. 1 – REMOVAL OF SUMPS AND REVEGETATION

This site has been backfilled and planted with grasses and trees with Stage II bond release approved. There are several sumps on site that require removal, covering an aggregate area of approximately one (1.0) acre. There is also a 350 gallon fuel tank on site that will be removed.

SMP# 56070101 – Potochar Mine
Paint Township, Somerset County

This site has been backfilled and planted with grasses and trees with Stage II bond release approved. There are no remaining reclamation issues and the site is currently waiting the required five year time frame to pass in order to file the final Stage III completion report.

SMP# 56070108 – Varner Mine
Paint Township, Somerset County

TASK NO. 1 – TREE PLANTING

This site has been backfilled and planted with grasses, with Stage I bond release approved. The site has been planted previously with trees, but the survival rated is reportedly not sufficient to meet Stage II bond release standards. There is an approximate 10.0 acre area that will require supplemental planting of trees.

TASK NO. 2 – SEDIMENTATION POND REMOVAL

There is a single sedimentation pond with associated ditches, approx. 1,560' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. An alternative to the pond removal would be to contact the landowner and determine if they would accept the sedimentation pond as a post reclamation structure. A notarized

release letter would have to be obtained from the landowner along with a final engineering inspection of the pond.

SMP# 56970105 – Landstreet II Mine
Paint Township Somerset County

TASK NO. 1 - REVEGETATION

The site has been backfilled with the majority of the affected area planted with grasses, with Stage I bond release approved. There is an approximate area of 3.9 acres that requires planting with grasses. Seed mixes and soil supplements will be as specified in Module 23 of the existing surface mine permit.

TASK NO. 2 – TREE PLANTING

There is an approximate 23.9 acre area on this permit that requires planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming twenty three and nine tenths (23.9) acres of area at a planting rate of 680 trees/acre would require approximately 16,000 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 3 – SEDIMENTATION POND REMOVAL

There are five (5) sedimentation ponds with associated ditches, approx. 9,300' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. An alternative to the pond removals would be to contact the landowner or landowners and determine if they would accept the sedimentation ponds as post reclamation structures. A notarized release letter would have to be obtained from the respective landowners along with a final engineering inspection of each pond.

TASK NO. 4 – REMOVAL OF DEBRIS

There is an assortment of debris located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, rock truck bed, etc.) would be removed from the site.

SMP# 56090108 – No. 2 Hill Job 26
Shade Township Somerset County

TASK NO. 1 – BACKFILLING AND GRADING

There is a single pit on site to be backfilled with an estimated volume of approximately 107,000 cubic yards. Additional area will require select grading prior to the placement of topsoil and seeding.

TASK NO. 2 – SPREADING OF TOPSOIL

It is estimated there are approximately 33.0 acres that will require replacement of topsoil or utilization of best available material on this site.

TASK NO. 3 - REVEGETATION

It is estimated there are approximately 49.7 acres that will require liming, fertilizing and seeding. Seed mixes and soil supplements will be as specified in Module 23 of the existing surface mine permit.

TASK NO. 4 – TREE PLANTING

It is estimated there are 56.5 acres that will require planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming fifty six and one half (56.5) acres at a planting rate of 680 trees/acre would require approximately 38,400 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 5 – TREATMENT & SEDIMENTATION POND REMOVAL

There are one (1) set of treatment ponds and two (2) sedimentation ponds with associated ditches, approx. 7,860' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. This work cannot be accomplished until such time as all areas have been planted and are supporting established vegetative cover. An alternative to the pond removals would be to contact the landowner or landowners and determine if they would accept the sedimentation ponds as post reclamation structures. A notarized release letter would have to be obtained from the respective landowners along with a final engineering inspection of each pond.

TASK NO. 6 – REMOVAL OF DEBRIS

There is an assortment of debris located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, rock truck bed, etc.) would be removed from the site.

SMP# 56100103 – Landstreet South Mine
Paint Township Somerset County

TASK NO. 1 – BACKFILLING AND GRADING

There is a single pit with an estimated volume of approximately 74,000 cubic yards and an adjoining continuous spoil pile to be graded.

TASK NO. 2 – SPREADING OF TOPSOIL

It is estimated there are approximately 9.2 acres that will require replacement of topsoil or utilization of best available material on this site.

TASK NO. 3 - REVEGETATION

It is estimated there are approximately 21.5 acres that will require liming, fertilizing and seeding. Seed mixes and soil supplements will be as specified in Module 23 of the existing surface mine permit.

TASK NO. 4 – TREE PLANTING

It is estimated there are 51.7 acres that will require planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming 51.7 acres of area at a planting rate of 680 trees/acre would require approximately 35,000 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 5 – SEDIMENTATION POND REMOVAL

There is one (1) sedimentation pond with associated ditches, approx. 2,750' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. This work cannot be accomplished until such time as all areas have been planted and are supporting established vegetative cover. An alternative to the pond removal would be to contact the landowner or landowners and determine if they would accept the sedimentation pond as a post reclamation structure. A notarized release letter would have to be obtained from the landowner along with a final engineering inspection of the pond.

TASK NO. 6 – REMOVAL OF DEBRIS

There is an assortment of debris and equipment located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, etc.) would be removed from the site.

SMP# 56130110 – Landis Mine
Shade Township Somerset County

TASK NO. 1 – BACKFILLING AND GRADING

There is a single pit on site to be backfilled with an estimated volume of approximately 280,000 cubic yards. Additional area will require select grading prior to the placement of topsoil and seeding.

TASK NO. 2 – SPREADING OF TOPSOIL

It is estimated there are approximately 29.8 acres that will require replacement of topsoil or utilization of best available material on this site.

TASK NO. 3 - REVEGETATION

It is estimated there are approximately 111.4 acres that will require liming, fertilizing and seeding. Seed mixes and soil supplements will be as specified in Module 23 of the existing surface mine permit.

TASK NO. 4 – TREE PLANTING

It is estimated there are 147.8 acres that will require planting of trees to meet the approved post mining land use prior to filing a Stage II completion report. Assuming 147.8 acres of area at a planting rate of 680 trees/acre would require approximately 100,500 trees. An alternative to the tree planting would be to contact the respective

landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 5 – TREATMENT & SEDIMENTATION POND REMOVAL

There are two (2) sets of treatment ponds and ten (10) sedimentation ponds with associated ditches, approx. 13,900' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. This work cannot be accomplished until such time as all areas have been planted and are supporting established vegetative cover. An alternative to the pond removals would be to contact the landowner or landowners and determine if they would accept the sedimentation ponds as post reclamation structures. A notarized release letter would have to be obtained from the respective landowners along with a final engineering inspection of each pond.

TASK NO. 6– REMOVAL OF DEBRIS

There is an assortment of debris located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, etc.) would be removed from the site.

SMP# 56140102 – Yantus Mine
Shade Township Somerset County

TASK NO. 1 – BACKFILLING AND GRADING

There are two pits on site to be backfilled with an estimated volume of approximately 191,000 cubic yards. Additional area will require select grading prior to the placement of topsoil and seeding.

TASK NO. 2 – PUMPING OF PIT WATER

The northernmost pit on this site currently contains water at an estimated depth of 30'. Prior to the commencement of backfilling, the pit water will have to be pumped to treatment ponds and treated to permit effluent standards prior to discharge.

TASK NO. 3 – SPREADING OF TOPSOIL

It is estimated there are approximately 33.0 acres that will require replacement of topsoil or utilization of best available material on this site.

TASK NO. 4 - REVEGETATION

It is estimated there are approximately 41.6 acres that will require liming, fertilizing and seeding. Seed mixes and soil supplements will be as specified in Module 23 of the existing surface mine permit.

TASK NO. 5 – TREE PLANTING

Assuming 41.6 acres of area at a planting rate of 680 trees/acre would require approximately 28,300 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to

unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 6 – SEDIMENTATION POND REMOVAL

There is one (1) set of treatment ponds in place that are to remain as post-mining structures for wetland mitigation. There are two (2) sedimentation ponds with associated ditches, approx. 6,900' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. This work cannot be accomplished until such time as all areas have been planted and are supporting established vegetative cover. An alternative to the pond removals would be to contact the landowner or landowners and determine if they would accept the sedimentation ponds as post reclamation structures. A notarized release letter would have to be obtained from the respective landowners along with a final engineering inspection of each pond.

TASK NO. 7 – REMOVAL OF DEBRIS

There is an assortment of debris located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, etc.) would be removed from the site.

SMP# 56080105 – Arrow Mine
Ogle Township Somerset County

TASK NO. 1 – TREE PLANTING

The site has been backfilled and planted but there is an area estimated as approximately sixty (60.0) acres that require tree planting along with select planting in additional areas where trees did not survive. Assuming sixty (60.0) acres of area at a planting rate of 680 trees/acre would require approximately 41,000 trees. An alternative to the tree planting would be to contact the respective landowner or landowners involved and determine if a land use change to unmanaged natural habitat would be acceptable. This would require filing the required maps and modules with DEP for review and approval.

TASK NO. 2 – SEDIMENTATION POND REMOVAL

DEP reports there are three (3) sedimentation ponds with associated ditches, approx. 9,360' in length, located on this permit area that currently would have to be removed with the areas graded and then limed, fertilized and planted with a mixture of grasses and legumes. An alternative to the pond removals would be to contact the landowner or landowners and determine if they would accept the sedimentation ponds as post reclamation structures. A notarized release letter would have to be obtained from the respective landowners along with a final engineering inspection of each pond.

TASK NO. 3 – REMOVAL OF DEBRIS

There is an assortment of debris located on this permit area. All excess debris (i.e. tanks, trailer, equipment parts, etc.) would be removed from the site.

TREATMENT BOND/TRUST CALCULATOR

(c) 2003, 2005, 2006, 2007 by SCMF

Prepared For: Hoffman Mining Arrow Site
Treatment System(s) ID:

Exhibit B

Date (mm/dd/yy):

| | |
|----------------------------|-------------|
| Inflation Rate: | 3.1% |
| Yrs to Treat start: | 0 |
| Annual Treatment Cost: | \$29,870.00 |
| Trust Fees: | 1.50% |
| Bond (not needed for rec): | \$0.00 |
| Investment Ratios: | stock: 80% |
| | bond: 20% |
| Effective Rate of Return: | 8.43% |
| Volatility Index: | 1.16 |
| Rec Bond Rate of Return: | 6.00% |
| Remaining Time on Permit: | 5 years |

| Options | O&M only | Total with Recap | Total with Recap & Insurance |
|---------------------|----------------|------------------|------------------------------|
| option #1 | | | |
| conventional bond: | \$1,234,655.87 | \$1,234,655.87 | \$1,294,105.61 |
| bond adjustment: | \$1,234,655.87 | \$1,234,655.87 | \$1,294,105.61 |
| option #2 | | | |
| fully funded trust: | \$684,728.00 | \$709,728.00 | \$725,997.52 |

bond in year 6
trust in year 1

| | | | | |
|------------------------------|-------|-----------|-----------|---------------------------------|
| PV of Recap (today's \$\$) @ | 8.43% | Eff RoR & | 3.1% Inf: | \$25,000.00 for trust in year 1 |
| PV of Recap (today's \$\$) @ | 6.00% | Eff RoR & | 3.1% Inf: | \$0.00 for bond in year 6 |

| | | | |
|------------------------------|---|---------------|-------------|
| Liability Insurance Factor @ | \$1.00 per year, per \$1000 in the total PV of the Trust: | PV Insurance: | \$16,269.52 |
| Liability Insurance Factor @ | \$1.00 per year, per \$1000 in total Bond: | PV Insurance: | \$51,033.65 |

Fields in RED can be updated
Fields in BLUE are fixed or calculated
Fields in GREEN are partial amounts
Highlighted Fields in GREEN are final amounts

TREATMENT BOND/TRUST CALCULATOR

(c) 2003, 2005, 2006, 2007 by SCMF

Prepared For:
Treatment System(s) ID:

Shade - No.3 & Shaulis Sites

EXHIBIT C

Date (mm/dd/yy):

| | |
|----------------------------|-------------|
| Inflation Rate: | 3.1% |
| Yrs to Treat start: | 0 |
| Annual Treatment Cost: | \$23,767.00 |
| Trust Fees: | 0.85% |
| Bond (not needed for rec): | \$0.00 |
| Investment Ratios: | |
| stock: | 69% |
| bond: | 31% |
| Effective Rate of Return: | 8.43% |
| Volatility Index: | 1.1378 |
| Rec Bond Rate of Return: | 6.00% |
| Remaining Time on Permit: | 5 years |

| Options | O&M only | Total with Recap | Total with Recap & Insurance |
|---------------------|--------------|------------------|------------------------------|
| option #1 | | | |
| conventional bond: | \$982,392.57 | \$1,046,405.68 | \$1,096,791.01 |
| bond adjustment: | \$982,392.57 | \$1,046,405.68 | \$1,096,791.01 |
| option #2 | | | |
| fully funded trust: | \$534,336.56 | \$561,124.56 | \$573,739.93 |

| | |
|---|--|
| PV of Recap (todays \$\$) @ 8.43% Eff RoR & 3.1% Inf: | \$26,788.00 for trust in year 1 |
| PV of Recap (todays \$\$) @ 6.00% Eff RoR & 3.1% Inf: | \$54,951.00 for bond in year 1 \$64,013.11 for bond in year 6 |

| | | | |
|--|---------------------|---------------|-------------|
| Liability Insurance Factor @ \$1.00 per year, per \$1000 in the total PV of the Trust: | \$561.12 per year | PV Insurance: | \$12,615.36 |
| Liability Insurance Factor @ \$1.00 per year, per \$1000 in total Bond: | \$1,046.41 per year | PV Insurance: | \$43,252.46 |

Fields in RED can be updated
 Fields in BLUE are fixed or calculated
 Fields in GREEN are partial amounts
 Highlighted Fields in GREEN are final amounts

[DEP Letterhead]

Bruce D. Reed, Esq.
Assistant General Counsel
Berwind Corporation
3000 Centre Square West
1500 Market Street
Philadelphia, PA 19102

Re: *In the Matter of Hoffman Mining, Inc / Shade Mining Company*, Consent Order
and Agreement dated _____

Dear Mr. Reed

Paragraph 7 of the above-referenced Consent Order and Agreement (“CO&A”) required Berwind Corporation (“Berwind”) to fully fund the “Hoffman and Shade Trusts,” as defined in the CO&A, in the amounts set forth in Paragraphs 7(a) and (b) of the CO&A. Berwind has now fully funded the Hoffman and Shade Trusts. Accordingly, pursuant to Paragraph 8.a. of the CO&A, the Department hereby rescinds its preliminary determination dated October 23, 2015 that Berwind “owns or controls” Hoffman Mining, Inc., and its preliminary determination dated November 23, 2015 that Berwind “owns or controls” Shade Mining Company.

Sincerely,

William S. Plassio
Bureau Director
Department of Environmental Protection
District Mining Operations

cc: Daniel Sammarco, P.E. (DEP)
Nels J. Taber, Esq. (DEP)
Laura M. Murphy, Esq. (Travelers)
William T. Gorton, Esq. (Stites & Harbison)
Chauncey S.R. Curtz, Esq. (Dinsmore & Shohl)

Exhibit D

[DEP Letterhead]

Bruce D. Reed, Esq.
Assistant General Counsel
Berwind Corporation
3000 Centre Square West
1500 Market Street
Philadelphia, PA 19102

Re: *In the Matter of Hoffman Mining, Inc / Shade Mining Company*, Consent Order
and Agreement dated _____

Dear Mr. Reed

The Department has determined that Berwind Corporation ("Berwind") has fulfilled all of its obligations under the above-referenced Consent Order and Agreement ("CO&A"). Accordingly, pursuant to Paragraph 8.b of the CO&A, the Department hereby finds that Berwind has no further responsibilities or obligations with respect to the CO&A dated ??????, 2017.

Sincerely,

William S. Plassio
Bureau Director
Department of Environmental Protection
District Mining Operations

cc: Daniel Sammarco, P.E. (DEP)
Nels J. Taber, Esq. (DEP)
Laura M. Murphy, Esq. (Travelers)
William T. Gorton, Esq. (Stites & Harbison)
Chauncey S.R. Curtz, Esq. (Dinsmore & Shohl)