



State of West Virginia  
Office of the Attorney General

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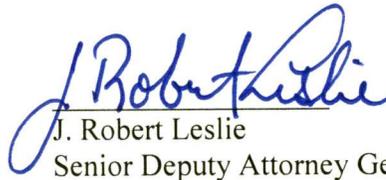
**WRITTEN DETERMINATION REGARDING THE APPOINTMENT OF  
OUTSIDE COUNSEL ON BEHALF OF THE  
WEST VIRGINIA TAX DEPARTMENT**

The West Virginia Tax Department (hereinafter the "Tax Department") is in need of legal representation to assist with potential litigation before the courts having jurisdiction of Alpha Natural Resources' bankruptcy.

In accordance with the Attorney General's Policy on Outside Counsel (Policy #WVAGO-004), the Office of the Attorney General has determined that it is both cost-effective and in the interest of the public to appoint outside counsel to assist the Tax Department with the legal matter set forth herein, based on the following factors:

- The matter at issue requires particular specialized expertise in bankruptcy law not currently possessed by the Office of the Attorney General.
- There is a need for the prompt appointment of counsel in order to protect the interests of the State of West Virginia.
- It is not feasible or cost-effective for the Office of the Attorney General to provide the requested legal services.

Accordingly, the Attorney General authorizes the appointment of outside counsel for the legal matter in question pursuant to commencement of the request for proposal process laid out in subsection (D) of Policy #WVAGO-004.

  
J. Robert Leslie  
Senior Deputy Attorney General

Date Signed: September 14, 2015