



State of West Virginia  
Office of the Attorney General

Patrick Morrissey  
Attorney General

(304) 558-2021  
Fax (304) 558-0140

**WRITTEN DETERMINATION REGARDING THE APPOINTMENT OF  
BAILEY & GLASSER LLP AS OUTSIDE COUNSEL ON BEHALF OF THE  
WEST VIRGINIA TAX DEPARTMENT**

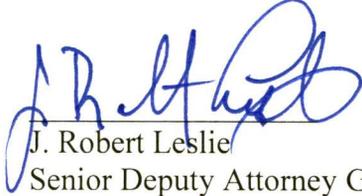
The West Virginia Tax Department (hereinafter the "Tax Department") is in need of legal representation to assist with potential litigation before the courts having jurisdiction of Alpha Natural Resources' bankruptcy.

Pursuant to the written determination issued on September 14, 2015, the Office of the Attorney General determined that it was both cost-effective and in the interest of the public to appoint outside counsel to assist the Tax Department with the needed legal services. A request for proposals, RFP # 39, was issued in accordance with subsection (D) of the Attorney General's Policy on Outside Counsel (Policy #WVAG0-004).

As of the September 18, 2015, deadline for proposals, the Office of the Attorney General received three timely proposals for legal services. After a review of the proposals received, the Office has determined that the law firm of Bailey & Glasser LLP has submitted the most competitive proposal for legal services pursuant to Section E of Policy # WVAG0-004, based on the following factors:

- Bailey & Glasser LLP has the requisite litigation background and bankruptcy expertise to assist the Tax Department with the legal matter in question.
- Bailey & Glasser LLP submitted the most competitive proposal for legal services.
- Bailey & Glasser LLP's proposal was the most responsive to the Tax Department's needs, and of those who submitted proposals is the Tax Department's preferred counsel for this matter.
- It is not feasible or cost-effective for the Office of the Attorney General to provide the requested legal services.

Based on the factors set forth above, and in consultation with the Tax Department, the Office of the Attorney General authorizes the appointment of Bailey & Glasser LLP to serve as outside counsel for the legal matters cited herein pursuant to Section (E) of Policy #WVAGO-004.



J. Robert Leslie  
Senior Deputy Attorney General

Date Signed: September 23, 2015