INSTRUCTIONS FOR COMPLETION OF AUDIT REFERRAL FORM

(1) Company
Insert the debtor's name (company/operator) and the last known address and telephone number. The use of the address information is strictly limited to Government debt collection activities.

(2) Bill Number
Numerical number assigned by DCM for the audit debt.

(3) Bill Date and Amount of Debt
Insert the date the first invoice for payment was sent. The invoice will also specify the reclamation fee, interest, penalty, and the total debt due.

(4) Amount Due Block
This block specifies the total debt due with the accrual of interest, penalty, and administrative costs. The total debt is calculated to the last day of the month before the referral is to be sent; i.e., the referral batch for October 1988 would be calculated up to September 30, 1988. The reclamation fee (or principal) remains the same as specified on the first invoice. Interest is calculated from the first invoice date to the date specified in the invoice notice. The penalty is also calculated from the date of the first invoice notice to the date specified in the amount due space. The penalty rate is 6 percent. A $38.00 administrative charge is included in all debt that remains unpaid 60 days past the due date. The reclamation fees, interest, penalty, and administrative cost are added together for the total amount due (exclusive of the collection fee). The contractor will complete the amount of the collection fee for collecting the debt. The collection fee amount will be added to the debt that has been referred by OSM to determine the total amount the debtor must pay to satisfy the debt.

(5) Comments
Any additional information/guidance; i.e., names, addresses, telephone numbers, SS Numbers of any officers, owners, partners, etc., of the company that may aid in collection efforts should be included under the comments section. This information may be obtained from AVS or AML case files.

(6) Date Sent
Insert the date the referral is sent to the Branch of Procurement.

(7) Call Number
A sequential number assigned to each referral order sent.

(8) Page--of--
Insert the consecutive number and total number of pages in the referral order.

(9) Total Amount Collected
If a payment is made, the appropriate amounts are to be inserted.

(10) Date Returned
The contractor has 180 days to effect collection on an account. Accounts not collected are returned to OSM. Insert the date the contractor returns the account.

(11) Further Action
Indicate any further action taken on the account; i.e., NWD requested, reclassified, Solicitor referral, etc.

REFERRAL TO PAYCO
(OUTSTANDING BILLS REGISTER)

EXHIBIT 6-2

CALL NO._____B, Page_____ of _____

DATE SENT: 9/29/88

AMOUNT DUE AS OF: 10/14/88

COMPANY	MINE ID	QTR.	PRINCIPAL	INTEREST	INT. RATE	PENALTY	ADM. COST	TOTAL AMOUNT DUE
Hoover Coal Inc.	3303836,01,S	864	$4,947.46	$559.81	7%	$482.28	$38.00	$6,027.55
P.O. Box 134	3303836,01,S	871	4,698.62	450.55	7%	388.51	38.00	5,575.68
Hanoverton, OH 44423	3303836,01,S	872	1,261.66	98.96	7%	85.45	38.00	1,484.07
	3303836,01,S	873	1,123.45	68.30	7%	59.10	38.00	1,288.85
Phone No.	3303836,01,S	874	3,038.82	112.39	6%	113.89	38.00	3,303.10
(216) 223-1392	3303836,01,S	881	2,727.94	60.54	6%	61.88	38.00	2,888.36
	3303836,01,S	882	1,996.07	14.44	6%	-0-	-0-	2,010.51

DATE RETURNED:_____

FURTHER ACTION:_____

TOTAL AMOUNT COLLECTED:_____

PRINCIPAL_____
INTEREST_____
PENALTY_____
ADM. COST_____
COLLECTION FEE_____

COMMENTS: Daniel L. Paumier, President, 1650 E. Langford St.; Berea, OH (216) 223-9312

Joseph P. Paumier, Sec/Treasurer, 912 Cherry Dr., Kingston, OH (216) 228-2287

AML Debt

On Payco Claims Acknowledgement 10/25/88

REFERRAL TO CREDIT, CLAIMS, AND COLLECTIONS
(OUTSTANDING BILLS REGISTER)

EXHIBIT 6-2A

CALL NO._____B, Page_____ of _____

DATE SENT: April 26, 1988

AMOUNT DUE AS OF: 3/16/88

COMPANY	MINE ID	QTR.	PRINCIPAL	INTEREST	INT. RATE	PENALTY	ADM. COST	TOTAL AMOUNT DUE
Lick Mining Corp.	1512582,01,S	811	$1,121.75	$924.20	12%	$170.75	$38.00	$2,254.70
Box 492	1512582,01,S	813	297.50	227.21	12%	45.29	38.00	608.00
Santa Claus, IN 47579	3303836,01,S	814	297.50	218.21	12%	45.29	38.00	599.00

DATE RETURNED:_____

FURTHER ACTION:_____

TOTAL AMOUNT COLLECTED:_____

PRINCIPAL_____
INTEREST_____
PENALTY_____
ADM. COST_____
COLLECTION FEE_____

COMMENTS: Jerome Davis, President 1922 Rudolph Lane, Deer Park, IN

INSTRUCTIONS FOR COMPLETION OF THE OUTSTANDING BILLS REGISTER REFERRAL FORM

(1) Company
Insert the debtor's name (company/owner) and the last known address and telephone number. The use of the address information is strictly limited to Government debt collection activities.

(2) Mine ID
Insert the 7-digit number assigned to the mining operation by MSHA, plus the sequence number and type of mine.

(3) Quarter
Insert the calendar quarter of the debt; i.e., 873 (for 3rd quarter of 1987), 874 (for 4th quarter of 1987), etc.

(4),(5),(6),(7),(8), and (9) Principal, Interest, Interest Rate, Penalty, Administrative Cost, and Total Amount Due
Insert the appropriate amount specified on the AML Summary or AML Detail Report. Use the applicable interest rate (Exhibit 6-2C) for each quarter being referred.

(10) Amount Due As of
Enter the date shown on the AML Summary or AML Detail Report.

(11) Date Sent
Enter the date the referral is sent to the Branch of Procurement.

(12) Call Number
A sequential number assigned to each referral order sent.

(13) Page--of--
Insert the consecutive number and total number of pages in the referral order.

(14) Comments
Any additional information/guidance, e.g., names, addresses, telephone numbers, Social Security Numbers of any officers, owners, partners, etc., of the company that may aid in collection efforts should be included under the comments section. This information may be obtained from AVS or AML case files.

(15) Total Amount Collected
If a payment is made, the appropriate amounts are to be inserted.

(16) Date Returned
The contractor has 180 days to effect collection on an account. Accounts not collected are returned to OSM. Insert the date the contractor returns the account.

(17) Further Action
Indicate any further action taken on the account; i.e., NWD requested, reclassified, Solicitor referral, etc.

EXHIBIT 6-2C

Revised January 17, 1989

INTEREST TABLES

DATES:

Qtr.	Late Date	Delinq. Date	Delinq. Thresh	Admin.
1	5/4	5/1	7/30	6/30
2	8/3	7/31	10/29	9/29
3	11/3	10/31	1/29	12/30
4	2/3	1/31	5/1	4/1

LATE DATES FOR: 774 - 6/15/78 781 - 6/15/78 782 - 8/1/78

DAYS FOR MONTHS

1 - 0	7 - 181
2 - 31	8 - 212
3 - 59	9 - 243
4 - 90	10 - 273
5 - 120	11 - 304
6 - 151	12 - 334

YEAR	DAYS
1	365
2	730
3	1095
4	1460
5	1825
6	2190
7	2555
8	2920
9	3285
10	3650

INTEREST TO CALCULATE FOR QUARTER:

774 - 12%	814 - 12%	854 - 8%
781 - 12%	821 - 12%	861 - 8%
782 - 12%	822 - 12%	862 - 8%
783 - 12%	823 - 12%	863 - 8%
784 - 12%	824 - 12%	864 - 7%
791 - 12%	831 - 13%	871 - 7%
792 - 12%	832 - 11%	872 - 7%
793 - 12%	833 - 9%	873 - 7%
794 - 12%	834 - 9%	874 - 6%
801 - 12%	841 - 9%	881 - 6%
802 - 12%	842 - 9%	882 - 6%
803 - 12%	843 - 9%	883 - 6%
804 - 12%	844 - 9%	884 - 7%
811 - 12%	851 - 9%	891 - 7%
812 - 12%	852 - 9%	892 - 7%
813 - 12%	853 - 9%	893 - 7%

EXHIBIT 6-3

United States Department of the Interior

OFFICE OF SURFACE MINING
Reclamation and Enforcement
WASHINGTON, D.C. 20240

TAKE PRIDE IN AMERICA

Payco-General American Credits Inc.
Suite 314
8100 Professional Place
Landover, MD 30785
Attn: Mr. Mark Lundgren

Dear Mr. Lundgren:

Enclosed are _____ Audit fee/AML fee accounts totalling _____ which are being referred for collection of outstanding AML debts owed to the Office of Surface Mining Reclamation and Enforcement.

The call number assigned to this batch of accounts is _____ and consists of _____ pages. If you have any questions please call, David Reff, a member of my staff at (202) 343-3603.

Sincerely,

Chief, AML Collection Branch

Enclosures

EXHIBIT 6-4

WEEKLY RECONCILIATION REPORT
(PAYCO) AUDIT ACCOUNTS

Total Deposits: 1

Week of 3-27-89 THRU 3-31-89

Date presented to Bank: 3-22-89

Total Amount 334.-

Total Deposits 334.-

COMPANY	BILL NO.	MINE ID	QTR	DATE TO BANK	AMT. OF CHECK	PRINCIPAL (998906X07)	INTEREST (998907X06)	PENALTY (998908X11)	ADM. COST (998908X13)	COLL. FEE (998903X06)	ABACIS NO.
1ST PAYMENT WOODS CREEK CORP.	889241047			3-22-89	334.-	0	0	0	0	334.-	

APPROVED: A. Miller DATE: 6/22/89 INPUT BY: DATE :

(CREDIT, CLAIMS AND COLLECTIONS) AUDIT ACCOUNTS

EXHIBIT 6-4A

Total Deposits: 1

Week of 9-26-88

THRU 9-30-88

ate Presented to Bank : 9-9-88

Total Amount 455.28

Total Deposits 455.28

COMPANY	BILL NO.	MINE ID	QTR	DATE TO BANK	AMT. OF CHECK	PRINCIPAL (998906X08)	INTEREST (998907X07)	PENALTY (998908X12)	ADM.COST (998908X14)	COLL.FEE (998903X08)	ABACIS NO
J & J Coal Co	880241028			9-9-88	100.-	95.28	2.-	2.-	0	.72	

APPROVED: A. Miller (Chief, AML Debt Processing Section

DATE: 6/29/89

INPUT BY:

DATE:

WEEKLY RECONCILIATION REPORT
(PAYCO) OUTSTANDING BILLS REGISTER

Week of 2-21-89 THRU 2-24-89

Total Deposits: 1

Date presented to Bank: 2-10-89

Total Amount 631.05

Total Deposits 631.05

COMPANY	BILL NO.	MINE ID	QTR	DATE TO BANK	AMT. OF CHECK	PRINCIPAL (998906X05)	INTEREST (998907X03)	PENALTY (998908X05)	ADM.COST (998908X07)	COLL. FEE (998903X06)	ABACIS NO.
3RD PAYMENT CAMPFIELD MINING CO.		3607869,11,S	873	2-10-89	631.05	376.96	6.60	5.64	0	2.16	
		3607869,01,S	874	2-10-89		170.78	11.02	7.65	38.-	12.24	

APPROVED : A. Miller (Chief, AML Debt Processing Section) DATE: 6/22/89

INPUT BY : DATE:

WEEKLY RECONCILIATION REPORT
(CREDIT, CLAIMS AND COLLECTIONS) OUTSTANDING BILLS REGISTER

Week of 9-26-88 THRU 9-30-88

Total Deposits: 2

Date Presented to Bank: 9-9-88
9-9-88

Total Amount 118.98
358.06

Total Deposits 477.04

COMPANY	BILL NO.	MINE ID	QTR	DATE TO BANK	AMT. OF CHECK	PRINCIPAL (998906X06)	INTEREST (998907X05)	PENALTY (998908X06)	ADM. COST (998908X08)	COLL. FEE (998903X08)	ABACIS NO.
Big Oak Coal Co		1514006,01,4	834	9-9-88	358.06	151.05	19.21	7.90		41.64	
Big Oak Coal Co		1514006,01,4	841	9-9-88	118.98	50.23	57.93	23.76		125.32	

APPROVED: A. Miller
(Chief, AML Debt Processing Section)

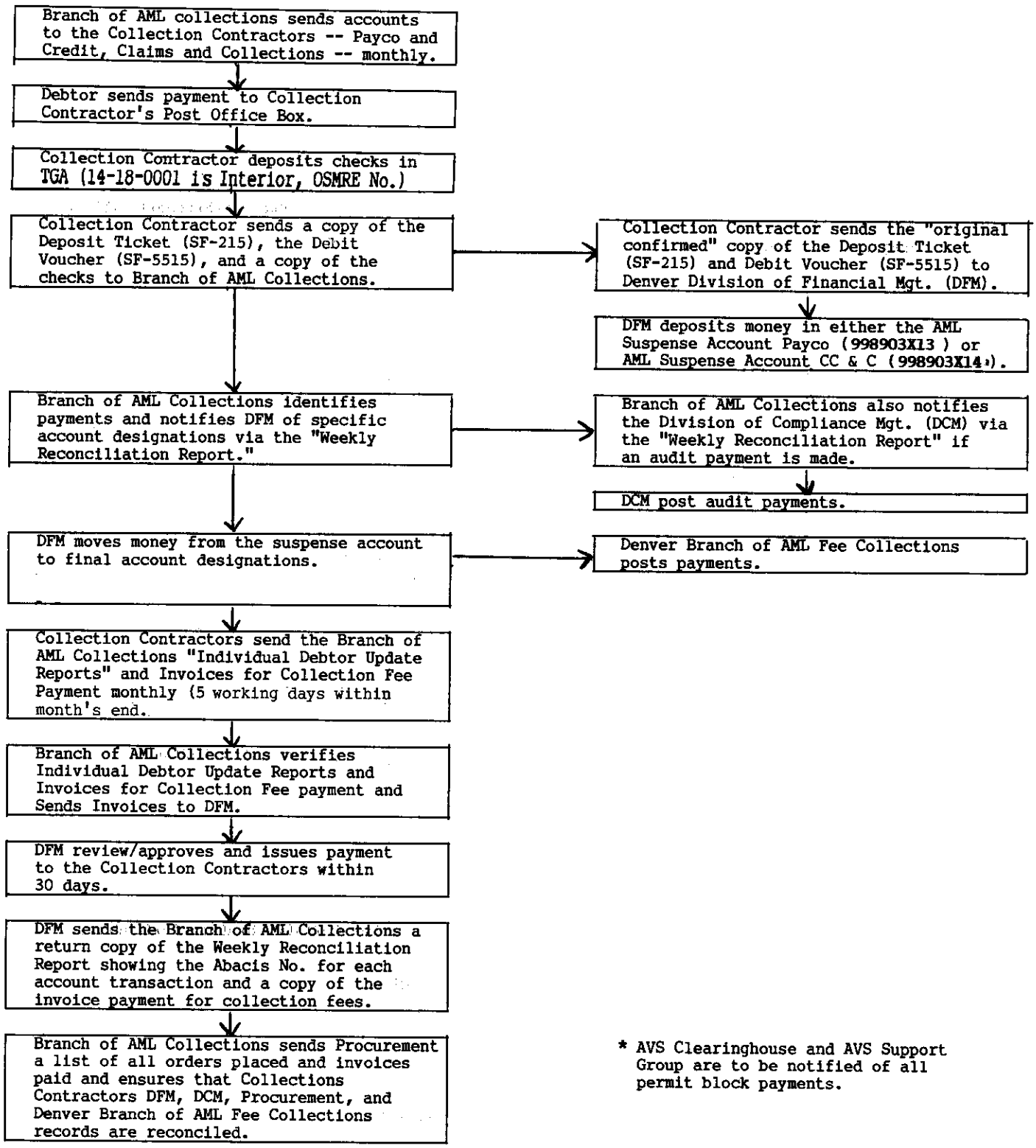
DATE: 6/22/89

INPUT BY: _____

DATE: _____

EXHIBIT 6-6

COLLECTION CONTRACTOR (PAYCO and CREDIT, CLAIMS AND COLLECTIONS) FLOWCHART



* AVS Clearinghouse and AVS Support Group are to be notified of all permit block payments.

SUMMARY OF PAYCO INVOICE WORKSHEET

APPROVED _____ DATE _____

PAYCO INVOICE NO. 11729

PAYCO INVOICE DATE 3-8-89

PERIOD OF COLLECTION 2-1-89 TO 2-28-89

NET COLLECTIONS $17,196.89

AMOUNT OWED TO PAYCO $2,596.74

PAYMENT ANALYSIS

COMPANY	PAYMNT NO.	AMT. OF CHECK	DATE TO BANK	COLLECTION FEE	ADMIN. FEE	PENALTY	INTEREST	PRINCIPAL	TOTALS	PURCHASE ORDER NO.
CAMFIELD MINING CO	3RD	631.05	2-10-89	14.40	38.-	13.29	17.62	547.74	631.05	31526
SPICER DORLIE	3RD	75.-	2-17-89	.82	4.83	31.02	38.33	0	75.-	31528
LEONARD COAL CO	1ST	300.-	2-17-89	247.88	38.-	14.12	0	0	300.-	31528
LONG BRANCH COAL	3RD	16,190.84	2-24-89	2,444.83	38.-	809.18	917.17	11,981.66	16,190.84	30035
TOTALS		17,196.89		2,707.93	118.83	867.61	973.12	12,529.40	17,196.89	

EXHIBIT 6-8

AML COLLECTIONS BRANCH
CONTROL LOG FOR PAYCO REFERRALS/INVOICES

CALL NUMBER	NUMBER OF PAGES	DATE MAILED	NUMBER ACCTS. REFERRED	TOTAL MONEY REFERRED	INVOICE NUMBER	TOTAL AMT. COLL	AMT. PAID TO PAYCO	COPY TO PROCRMT
01A	21	6-21-89	21	$119,552.33	12479	12,500	1,887.50	7-2-89
02B	30	7-10-89	30	150,229.50	12480	8,660	1,208.-	8-6-89
03A	25	8-8-89	25	110,158.72	12481	9,558	1,443.26	9-1-89
04B	22	9-6-89	22	103,122.80				
05A	35	10-6-89	35	165,128.60				
06A	38	11-7-89	38	167,258.45				
07B	20	12-5-89	20	118,179.41				
08A	15	1-4-90	15	105,188.22				
09B	40	2-3-90	40	200,145.50				
10A	21	3-15-90	21	118,128.48				

7. AML REFERRALS TO THE OFFICE OF THE SOLICITOR

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7. AML REFERRALS TO THE OFFICE OF THE SOLICITOR

7.1 INTRODUCTION

Certain cases may be referred to the Office of the Solicitor for initiation of collection action, including litigation, negotiating settlement agreements or referral to the Department of Justice. These include cases where operators failed to pay overdue reclamation fees, including interest on late payments or underpayments; failed to maintain adequate records; or failed to provide access to records of surface mining operations.

7.1.1 Purpose

This section establishes the procedures and guidelines to be used when referring Abandoned Mine Land (AML) reclamation fee cases to the Office of the Solicitor for collection action.

7.1.2 References

(1) The Surface Mining Control and Reclamation Act of 1977 (SMCRA), 30 U.S.C. 201 et seq.

(2) 20 U.S.C., Sections 1355 and 1395.

(3) 4 CFR, Parts 101-105.

(4) Office of the Solicitor Referral Requirements (memorandum dated November 26, 1986).

7.1.3 Scope

These procedures are internal for employees in the Branch of AML Collections and apply to all AML reclamation fee debts, including audit debt, for possible referral to the Solicitor's Office.

7.1.4 Responsibility

The Branch of AML Collections is responsible for determining whether a debt should be referred, and referring such debt, to the Office of the Solicitor for further collection efforts.

Upon receipt of the delinquent AML fee debt referral package, the Solicitor's Office dates and signs the covering memo and returns it to the Chief, Branch of AML Collections. The Solicitor's Office has the responsibility for any further collection action on the case.

7.2 RESPONSIBLE SOLICITOR'S OFFICE

The Knoxville, TN, Pittsburgh, PA, and Denver, CO Solicitor Offices have responsibility for cases based upon the location of the State of the mine operation. The areas of responsibility for each office are listed below.

7.2.1 Knoxville, TN Solicitor's Office

The Knoxville, TN Solicitor's Office has responsibility for cases where the mine operation for the company is located in: Virginia, Kentucky, Tennessee, Alabama, Georgia, or Mississippi.

7.2.2 Pittsburgh, PA Solicitor's Office

The Pittsburgh, PA Solicitor's Office has responsibility for cases where the mine operation for the company is located in: West Virginia, Pennsylvania, Maryland, Ohio, Illinois, or Indiana.

7.2.3 Denver, CO Solicitor's Office

The Denver, CO Solicitor's Office has responsibility for cases where the mine operation for the company is located in: Arkansas, Louisiana, Kansas, Missouri, New Mexico, Utah, Iowa, Oklahoma, Texas, Colorado, Arizona, or Nebraska.

7.3 TYPES OF SOLICITOR REFERRALS

There are five types of Solicitor referrals: Company debt consolidation; accounts returned from the collection contractor; litigation, ownership and control issues; bankruptcy; and special request. Each type is described below.

7.3.1 Company Debt Consolidation Referrals

During internal collection activities, the Collection Specialist may identify additional delinquent quarters and/or audit debt, not included in a company's debt previously referred to the Solicitor's Office. This newly identified debt must be referred to the Solicitor's Office for consolidation with the previously referred debt.

7.3.2 Accounts Returned From the Collection Contractor

The collection contractor returns accounts for which collection was not effected. In some instances, the collection contractor has determined that even though the account was not collected, the debtor may have sufficient assets which could be further pursued. These cases are referred to the Solicitor's Office for collection action.

7.3.3 Litigation or Legal Interpretation Issues

During the course of internal collection activities, issues of a legal nature may arise. Cases of possible fraud, false claims, or ownership/control issues may require litigation or legal interpretation. Such cases are to be referred to the responsible Solicitor's Office for appropriate action.

7.3.4 Bankruptcy

Companies/individuals identified as having filed for bankruptcy should be referred to the responsible Solicitor's Office as soon as possible. OSM Form 121-B must also be completed as soon as possible (see Section 9.3.2) to show Bankruptcy Status (09).

7.3.5 Special Request

Other OSM offices or the Office of the Solicitor may request that the debt for a particular company/owner be referred to the responsible Solicitor's Office for collection action.

7.4 REFERRAL REQUIREMENTS

To provide consistency and aid easy access of information, all Solicitor referrals must adhere to the following requirements.

7.4.1 Format Requirements

The Solicitor's Office requires specific debtor information to effectively process a collection case. This information must be submitted in a referral package conforming to the four-page format prescribed by the Office of the Solicitor. (See Exhibit 7-1 for an example of a Solicitor Referral Package.)

The first page is a cover memorandum referring the case to the appropriate Field Office Solicitor.

The second page sets forth essential information concerning the debtor.

The third page is a detailed listing of the amount owed.

The fourth page contains a statement of the case and should describe:

a. the source of the tonnage figures (whether OSM-1 reports, operator audit, third-party audit, mine survey, secondary source such as other agency records, etc.);

b. past collection efforts and their results;

c. any special problems with the case; and,

d. any defense or objections the operator has raised (e.g., operator-contractor issues, two-acre exemption, 16 2/3 exemption, etc.).

7.4.2 Debtor Information Requirements

The debtor information listed in Section 7.4.2.1 is required for Solicitor referrals. This information can be obtained from the appropriate Secretary of State Office, Tax Office, and/or OSM Field Office.

7.4.2.1 Company Information

(1) Company's current status;

(2) Date of incorporation;

(3) Date of Revocation of Articles of Incorporation;

(4) Names of Corporate Officers and Company's current address; and,

(5) Name of Resident Agent and address.

7.4.2.2. Statement of Case

(1) For a corporation, the "Statement of the Case," should be presented in a textual format and indicate the status of the corporation; e.g., when and where it was organized, its current standing with respect to the Secretary of State, etc. The Statement of the Case should also list the corporate officers by name and their positions and addresses, the resident agent's name and address, together with an indication of whether and when the address information was confirmed.

(2) For a sole proprietorship, the "Statement of the Case" should indicate the type of business organized, the name of the proprietorship, the address and date on which that address was current or last verified, and any information on the financial status of the individual. The Statement should also specify the AML fees referred and amount owed, identify any previous referrals, (by mine ID and quarter), and the status of AML fees that have not been referred, including any non-respondent quarters.

(3) For a partnership, the "Statement of the Case" should identify the partners and their respective addresses so that each individual may be named and served as a defendant in the case. Any financial information relating to the partners should also be provided.

7.4.2.3 Documentation of Claim

Attached to the referral package must be copies of any documents needed to substantiate the claim; e.g., OSM-1 report, audit report, site survey, ADP print-out or other schedule showing the application of any partial payments. If the operator has raised some defense or objection to the claim, any additional documents needed to evaluate and respond to the defense should be provided; e.g., copies of correspondence between the operator and OSMRE, copies of leases or contracts, records of telephone conversations, MSHA legal identity forms, etc.

7.5 TRANSMITTAL OF THE REFERRAL PACKAGE

The steps for transmitting a referral package are:

(1) Submit the referral package through appropriate channels to the Chief, Branch of AML Collections, for signature.

(2) After signature, transmit the referral package to the Field Office, Office of the Solicitor having responsibility for the State where the mine operation for the referred company is located.

(3) A copy of the referral package is to be filed in the corresponding case file and the History Sheet documented.

(4) All coding sheets must be completed, and the information entered on the AML data system and the AML Delinquent Debt Tracking System. A copy of the coding sheet is to be filed in the appropriate case file.

7.6 SOLICITOR ACTION AND FOLLOW-UP

Upon completion of an investigation, the Field Office Solicitor determines which of the following actions should be pursued:

1. Judgement
2. Payment Agreement
3. Settlement Agreement
4. Bankruptcy Validity
5. Termination of Collection Activity

The Field Office Solicitor prepares a coding sheet to reflect the final decision on the case and informs the Branch of AML Collections of the decision.

Cases referred to the Solicitor's Office are reviewed by the responsible Collection Specialist for necessary follow-up action every 6 months.

EXHIBIT 7-1

3120
AML-9

Memorandum

To: Bruce T. Hill, Chief Attorney
Knoxville Collection Unit

From: Leslie S. Schumann, Chief
Branch of AML Collections

Subject: AML Fee Referral to the Solicitor -
Mr. John E. Bowen, Chapter 7 bankruptcy, Case #7-84-00797;
Bowen Pope Coal Co., Inc.; and Pope Coal Co.

Mr. John E. Bowen was involved in the operation of Bowen Pope Coal Co., Inc., Mine ID #4405143,02,S; and Pope Coal Co., Mine ID #4405143,01,S. These companies failed to file Form OSM-1 for coal production of 4,842 tons with a fee/interest liability due of $2,207.24. Mr. Bowen and the subject companies are referred for legal action due to the Chapter 7 bankruptcy petition filed by Mr. Bowen.

Please acknowledge receipt of this referral by signing and dating in the space below and return a copy to me.

Date Received: _____

Received by: _____

Attachment

EXHIBIT 7-1

REFERRAL FOR LEGAL ACTION: Mr. John E. Bowen
Pope Coal Co.
Bowen Pope Coal Co., Inc.
(Operator's Name)

1. Operator Name, Address and Phone No:

Mr. John E. Bowen
Bowen Pope Coal Co., Inc.
116 Forrest Ave.
Pennington Gap, VA 24277

(703) 644-2334

2. Organization Type:

_ Sole Proprietorship X Partnership _ Corporation _____ State of Incorporation

Per Virginia State Corporation Commission - no record of incorporation

3. Registered Agent for Service of Process:

Mr. Graham G. Ludwig, Jr.
408 East Wood Ave.
Big Stone Gap, VA 24219

4. Location of Mines: (County and State)
Lee County, Virginia

5. Recommended Legal Action:

_ Civil Collection

X Bankruptcy

_ Criminal Prosecution _____

6. Listing of Officers, Partners & Organization:

Name	Officer/Partner/Organization	Address	Phone No
Mr. John E. Bowen	Partner		
Mr. Dayton Pope	Partner		
Mr. Hershell Pennington	Partner		
Mr. Moran Lewis	Partner		

7. Total Outstanding Reclamation Fee Liability: $2,207.24
(detailed information on following page(s)

EXHIBIT 7-1

Officials Name: Mr. John E. Bowen
Company Name: Pope Coal Company/Bowen Pope Coal Co., Inc.
Address: 116 Forrest Ave.
Pennington Gap, VA 24277

MINE ID	QTR ENDING	TONNAGE	FEE DUE	INTEREST*	LATE PAYMENT PENALTY	ADM. COSTS	AMOUNT DUE
			Pope Coal Company				
4405143,01,S	12/31/79	800	$ 280.00	$154.00	$144.00	$38.00	$ 616.00
			Bowen Pope Coal Company Inc.				
4405143,02,S	12/31/83	4,402	$1,414.70	$ 74.27	64.27	$38.00	$1,591.24
	Totals	5,202	$1,694.70	$228.27	$208.27	$76.00	$2,207.24

*Interest Calculated through April 1988.

Mr. John E. Bowen
Pope Coal Co.
COMPANY REFERRED: Bowen Pope Coal Co., Inc.

B. Statement of Case: Mr. John E. Bowen filed Chapter 7, Bankruptcy Petition August 13, 1984, Case #7-84-00797. Virginia Division of Mines and Quarries (DMQ) Licenses #11569 and 11570, both issued 9/14/79, list Mr. John E. Bowen as operator of Bowen Pope Coal Co., Inc., with annual underground production in 1979 of 400 tons for each mine license. Mine Safety and Health Administration (MSHA) records have Bowen Pope Coal Co., Inc., and Pope Coal Co., listed for Mine ID #4405143, #1 Strip. For the purpose of the referral, the 1979 production is referred as surface coal production. DMQ License #12993, issued 5/23/83, lists Mr. Dayton Pope as the operator of Pope Coal Co., with annual surface coal production in 1983 of 4,042 tons. MSHA Legal Entity Reports list Pope Coal Co., as a partnership operated by Mr. Hershell Pennington and Mr. Dayton Pope; and Bowen Pope Coal Co., Inc., as a corporation operated by Mr. John E. Bowen. Office of Surface Mining Reclamation and Enforcement (OSMRE), Big Stone Gap Field Office Inspection and Enforcement, files on Bowen Pope Coal Co., Inc., contain a copy of Virginia Interim State Permit #3051-U issued to Mr. John E. Bowen and Mr. Dayton Pope as partners. Pope Coal Co. mined on land permitted to Bowen Pope Coal Co., Inc. OSMRE Automated Data Processing system lists Pope Coal Co., Mine ID #4405143,01,S, as active and non-respondent in reporting coal production by filing forms OSM-1 for quarter 79/1, 79/3 through 80/3: and Bowen Pope Coal Co., Inc., Mine ID #4405143,02,S as active and non-respondent in reporting coal production by filing forms OSM-1 for quarter 80/3 through 83/4.

Attachments:
- U.S. Bankruptcy Court for the Western District of Virginia Case filer: John E. Bowen, Case #7-8 4-00707-B.
- Mr. Graham Ludwig letter, dated 2/12/86 to OSM.
- MSHA Legal Identity Reports, dated 2/12/86 to OSM.
- MSHA Mine Information Forms dated 7/25/80, 10/19/79, 3/26/79 and 12/28/78.
- MSHA letter dated 1/8/789 to Mr. Hershell Pennington.
- OSM ADP Printouts.
- DMQ License #11569, 11570 and 12993.
- Coal Production and Reclamation Fee Report (OSM-1).

8. RECLASSIFICATION PROCEDURES

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9. AML CODING PROCEDURES

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9. AML CODING PROCEDURES

9.1 AML FEE COLLECTION SYSTEM

The Surface Mining Control and Reclamation Act of 1977 requires all operators to submit a Coal Production and Reclamation Fee Report (Form OSM-1) for each calendar quarter coal was sold, transferred, or used from the mine. The Report must be submitted within 30 days after the end of the applicable quarter. The appropriate reclamation fee must accompany the Report. The fees are primarily used to restore and reclaim coal mines abandoned prior to passage of the Act. The Forms are pre-printed and sent by the AML Fee Collection System during the last month of the calendar quarter to operators of mines listed as active. The information received from the mine operators is verified for completeness and coded on the AML Fee Collection System by the Division of Financial Management. The listings produced are used to monitor the System and assure compliance by the coal mining industry.

9.1.1 Purpose

This section presents detailed guidance for Collection Specialists to use to code data into the AML Fee Collection System.

9.1.2 Scope

The procedures are internal and apply to employees in the Branch of AML Collections, DDM, the Branch of AML Fee Collections, DFM, Division of Compliance Management, and the Office of the Solicitor.

9.1.3 Responsibility

The Branch of AML Collections, DDM, in conjunction with the Branch of AML Fee Collections, DFM, is responsible for the accuracy and integrity of the AML database. This includes data input, file/database reconciliation, and other data maintenance.

The Division of Compliance Management and the Solicitor's Offices are responsible for the accurate coding of AML information under their area of responsibility, and submission to the Branch of AML Collections for approval.

9.2 ACTION/AREAS OF DATA UPDATE OR CHANGE

The following areas/actions require update, changes, and/or additions to the AML Fee Collection System:

Referral to the Collection Contractor
Referral to the Solicitor's Office
Notification of Bankruptcy
Payment Plan Agreements
Correspondence and/or Telephone Calls from company/operators

Detailed coding instructions for these areas/actions are presented in the text of this section.

9.2.1 Case Management System (CMS)

Correspondence received from mine operators/representatives concerning information contained in the AML Fee Collection System is controlled through the Case Management System.

9.2.1.1 Correspondence Receipt and Timeframe

The Program Assistant for the AML Research Section records the correspondence on CMS and obtains the corresponding AML file for the company/operator. The Section Chief assigns the case to a Collection Specialist for completion within 14 calendar days.

9.2.1.2 Research and Coding

The Collection Specialist researches the case to ascertain the accuracy of the information. If an update and/or correction of data is required, the appropriate completed coding sheets and corresponding case file are submitted to the Section Chief for approval.

9.2.1.3 Data Entry and Closing Date

Upon approval, if the coding is of a non-monetary nature (tonnage, mine address, account status, etc.) the Program Assistant enters the information into the AML Fee Collection System, enters a closing date on CMS, and returns the case file (with a copy of the approved coding sheets included) to the files. If the coding reflects changes involving money, approved coding sheets are batched and sent to the Branch of AML Collections, DFM, for entry into the AML Fee Collection System (a copy is placed in the case file).

9.3 INSTRUCTIONS FOR CODING FORMS

There are three unique coding forms used to update the AML Fee Collection System. They are the Constant Mine Information, OSM-121A (Exhibit 9-1);

Bill Payment/Account Status Change, OSM-121B (Exhibit 9-2); and Tonnage Amendments-Corrections, OSM-121C (Exhibit 9-3). Specific instructions for completing these forms are provided in Sections 9.3.1, 9.3.2, and 9.3.3. The following general guidance applies to all forms:

The name of the person coding the form is entered on the line in the upper left corner of the form, and the date is entered on the line in the upper right corner. The following fields must always be entered on the forms:

(1) Mine ID MSHA

Identification number (7 digits) assigned to the mining operation by the Mine Safety and Health Administration (MSHA).

(2) Sequence

Number assigned sequentially where there is a change in Operator/Permittee with no change in MSHA ID or when two or more parties are reporting for the same MSHA Mine ID.

(3) Type of Mine

S = surface mine

U = underground

L = lignite mine (surface and underground)

(4) Applicable Calendar Year (YY)

Calendar year (January to December)

(5) Applicable Calendar Quarter (Q)

The first calendar quarter is for the period January to March; the second calendar quarter is April to June, etc.

9.3.1 Mine Information Coding Form OSM 121-A

This form is used to create a new mine record on file, change/add data to an existing mine record, or remove a record from the file. It is used to show a change of address, change of permittee or change of ownership. The Division of Compliance Management is also responsible for coding this form when they are informed of changes.

9.3.1.1 Required Fields

The following fields must always be completed on Form 121-A:

(1) Prepared by (individual's name);

(2) Date Prepared;

(3) Mine ID-MSHA (See Glossary of Terms, Section 2);

(4) Mine Sequence Number (SEQ) (See Glossary of Terms, Section 2); and,

(5) Mine Type (TY) (See Glossary of Terms, Section 2).

If a required field is left blank, the AML Fee Collection System will not accept any data entry beyond that field.

If ownership information is to be entered for a mine already on the file, an (X) should be entered on the line provided (___CHG). If no previous ownership information exists, an (X) should be entered on the line provided (__ADD). Exhibit 9-4 provides a description of all coding fields for Form 121-A.

9.3.1.2 New Records

The mine record includes Mine ID-MSHA, Sequence, and Type. The Collection Specialist should verify that the new record to be entered is accurate. If a mine has two or more Sequence Numbers (e.g., 01 and 02) and/or two or more Types (e.g., surface and underground), separate records must exist for each Sequence Number and/or Type. A new record is required whenever:

(1) "Coal Production and Reclamation Fee Report" (Form OSM-1) and/or payment is received for a mine not already on file,

(2) A mine is identified which is not already on file,

(3) Change in mine ownership occurs (using new Sequence Number), or

(4) Additional Mine Types for the same mine number are identified.

When a new record is created, the following fields must be coded (in addition to the required fields listed in Section 9.3.1.1):

(1) State

Enter the Federal Information Processing Systems (FIPS) 2-digit code for the State in which mine is located. (See Exhibit 9-6 for a listing of State FIPS codes.)

(2) County

Enter the Federal Information Processing Systems (FIPS) 3-digit code for the County in which a mine is located. (See Exhibit 9-7 for listing of County FIPS codes.)

(3) Mail Code (MC):

a. 1 - Mail OSM-1 to Owner

b. 2 - Mail OSM-1 to Operator

c. 4 - OSM-1 not to be mailed

d. 5 - Mail OSM-1 to Permittee

(4) Entity, Owner, Operator, and/or Permittee Name, Address, and Date Changed.

a. If MC=1, must cite Owner Name, Address, and Date Changed. (May also cite Operator or Permittee Name, and Date Changed.)

b. If MC=2, must cite Operator Name, Address, and Date Changed.

c. If MC=3, must cite both Operator and Owner Name, Address, and Date Changed.

d. If MC=4, must cite either Owner or Operator Name, Address and Date Changed. (May cite both.)

e. If MC=5, must cite Permittee Name, Address, and Date Changed.

If there is a change in operator or permittee of a mine, the new operator/permittee must be established on the file with the next Sequence Number for the respective Mine ID. The Mine ID and Sequence Number for the previous operator/permittee should be inactivated, effective the first full quarter that the new operator/permittee was in operation. For example, if ABC Company with Mine ID 9999999 and Sequence Number 01 sold its mine to XYZ Company, XYZ Company should be created on the file with Mine ID 9999999 and

Sequence 02. The record for XYZ should be active beginning with the quarter in which the sale took place. The ABC Company record with Sequence 01 should be inactivated beginning with the next full quarter.

9.3.1.3 Changes

Changes are coded using the top (A) Section of Form 121-A. Enter a check mark on the change (CHG) blank, and enter the Mine ID, Sequence, Type, State and County. Enter the required changes and present the form, with History Sheet and documentation, to the appropriate Section Chief for approval.

9.3.1.4 Deletions

Deletions are coded using the bottom (B) Section of Form 121-B. Enter the Mine ID, Sequence, and Type and write in, "Delete Entire Mine." (Note: if there is any production showing on the Mine Summary, the record may not be deleted.) Present the form, with History Sheet and documentation, to the appropriate Section Chief for approval.

9.3.2 Bill Payment/Account Status Change Form OSM 121-B

This form is used to update the AML Fee Collection System for account status change, or referral of an account to the Solicitor or collection contractor. It is also used by OSMRE Solicitor personnel to input collection and termination information and/or to update the account status of a mine.

Form 121-B has two sections, one to change the bill status and one to terminate an amount owed.

9.3.2.1 Required Fields - Bill Payment/Account Status Changes

The required fields for input of Bill Payment/Account Status Changes are:

Company
Mine ID
Sequence
Type
Year/Quarter
Applicable account status

Account Status Codes
01 - Actively Being Pursued - Bill Sent
02 - Approved Installment Plan - Bill Sent
03 - Approved Installment Plan - Bill Not Sent
04 - Referred to Solicitor
05 - Referred to Collection Agency
06 - Forwarded to Department of Justice (DOJ)
07 - Bill Issued in Error
08 - Bill Paid in Full
09 - Debt in Bankruptcy Court

The Bill Payment and Account Status Change portion of Form 121-B is also used for referrals to a collection contractor or the Solicitor. For either type of referral, enter information on the line provided in the following fields: Company, Mine ID, Sequence and Type. Check Status Change type (04) Solicitor or (05) Collection Contractor on the Account Status Change line.

9.3.2.2 Required Fields - Payment Distribution/Terminations

The required fields for input of Payment Distribution/Terminations information are:

Payment Distribution

Company	Mine ID
Check amount	Sequence
Check number	Type
Check date	Year/Quarter
Postmark date of payment	Amount to apply

Terminations

Company
Mine ID
Sequence
Type
Year/Quarter
Type of Debt to Terminate (Fees, Interest, Penalty Admin.)
Amount to terminate
Termination Code

Termination Codes

* 11 - Inability to Collect Substantial Amount
* 12 - Inability to Locate Debtor
* 13 - Cost Will Exceed Recovery
* 14 - Compromise (Remains on AVS)
* 15 - Bankruptcy when Assets are not Discharged
  21 - Claim Without Legal Merit
  22 - Claim Cannot Be Substantiated by Evidence
  23 - Bankruptcy
  24 - Fee Due as a Result of Rounding Non-Standard
  25 - Compromise Agreement
  51 - Collection Agency
  52 - System - Generated Termination

* Terminations that are referred to the Applicant Violator System (AVS).

9.3.3 Tonnage Amendments, Tonnage Money Transfers, Mine Status Changes Coding Form OSM 121-C

Form 121-C is divided into three separate sections to report tonnage, money, and mine status changes. It must always be routed through the Section Chief and signed by the Chief, Branch of AML Collections.

9.3.3.1 Tonnage Amendments/Corrections

This portion of Form 121-C is completed when an operator/permittee submits an amended "Coal Production and Reclamation Fee Report" (Form OSM-1) because of an error in tonnage and/or fees reported on the original Form OSM-1.

Amendments to Form OSM-1 fall into four major categories:

(1) Change in tonnage reported and fees due.

(2) Redistribution to multiple mines of the original tonnage decreases in total tonnage reported or dollars received.

(3) Redistribution to multiple mines of the original tonnage and payment received, with net increase/decrease in total tonnage reported and fees due.

(4) Change in fee per ton reported.

The top (A) portion of Form 121-C is used to code these changes. Enter the new information as follows:

Amended Tonnage from Audit:	Enter a check mark if new tonnage figure is from auditor's report.
Tonnage Coding Correction:	Enter a check mark if new tonnage figure is from mine operator letter.

Enter Mine ID, Sequence, Type, YYQ and Correct Tonnage from information provided by operator or auditor, as appropriate.

9.3.3.2 Tonnage/Money Transfers (including Refund Offsets)

The middle section (B) of Form 121-C is used to transfer tonnage/money from one Mine ID to another. It is also used to code Refund Offsets for the application of fee overpayment to another Mine ID or another sequence of the original mine. (See Section 5, Refunds/Offsets.)

Tonnage/Money transfers occur when a letter is received from an operator stating that incorrect tonnage was reported on a Mine ID and a specific portion of tonnage and/or fee money paid should be transferred to another Mine ID, or to a different sequence of the original Mine ID.

When an operator request for a tonnage/money transfer is received, the Collection Specialist should obtain a Mine Detail Report by accessing the AML Fee Collection System. This report provides the information required to verify the request and complete the applicable fields on this portion of Form 121-C.

9.3.3.3 Mine Status Changes

This section of Form 121-C is used by the Division of Compliance Management and Branch of AML Collections to change the status of a mine. The Denver Branch of AML Fee Collections has the capability and authority to directly reactivate a mine (for a specific quarter) in an inactive status if a

response (Form OSM-1 and/or payment) is received for the quarter after it was inactivated and can delete a temporary Mine ID if the correct MSHA ID is identified.

Mine status changes must be processed by Collection Specialists promptly to ensure that an operator (whose mine has gone from active to inactive status) does not receive an undeserved noncompliance letter for failing to submit Form OSM-1.

9.3.3.3.1 Mine Status Types

There are four types of mine status -- Active, Inactive, Non-Mines, and Exempt.

9.3.3.3.2 Reason for Status Change

There are several reasons to change the status of a mine. The mine may change from active to inactive, it may be exempt under SMCRA, it may be determined to be a non-mine facility (even though it has an MSHA number) or it may go from inactive to active status.

9.3.3.3.3 Time Period Status Change is Effective

Mine operators are responsible for notifying OSMRE of mine status changes. The date the mine changed status determines the effective quarter; i.e., mines that changed status between January 31 - March 31 are effective the First Quarter. Changes to mine status should be coded to include two subsequent quarters beyond the effective quarter. For example, a mine status change with an effective quarter of 87-2 (the date of status change

occurred between April 1, 1987 - June 30, 1987) requires that quarters 87-3 and 87-4 also be coded. The only exception to this policy concerns tonnage reported by another ID number. In such cases (status change of I-05 -- tonnage reported by another ID number) only the effective quarter is to be entered.

Also, if a mine closed or changed owners and OSM was not informed for several quarters, the effective quarter of the mine status change, up to and including two quarters beyond the present working quarter, should be coded.

Mine Status Changes are coded on the bottom (C) portion of Form 121-C. Enter Mine ID, Sequence, Type, YYQ-YYQ, Status and Reason Code information contained in the operator's correspondence. A list of Status and Reason Codes is presented in Exhibits 9-5 and 9-5A.

9.4 REASON CODES USED ON THE OSM-121-A, OSM-121-B, AND OSM-121-C

All of the reason codes used on the OSM-121-A, OSM-121-B, and OSM-121-C are presented in Exhibit 9-9.

EXHIBIT 9-1

Prepared by: Jane Doe
Office: DDM
Phone: 633-1111

3-1-89
Date

AML FEE COLLECTION SYSTEM
DATA INPUT FORM

(A) * * * * CONSTANT MINE INFORMATION * * * *

X ADD
___ CHG

Mine-ID	Seq	Type	State	County
3699911	02	S	42	121

Mine Name: #1

Contact Person: JOHN SMITH Phone: (814) 472-0000

Nearest Town: SMITHTOWN

State Permit No.: _____ Exp. Date ___/___/___

Indian Land: _____ Tribe: _____

FCO Code: ___ Last Date Audited: ___/___/___ Audit No. ___

Mail Code: 02

OPERATOR

Name: ABC MINING

Address: RT 4, BOX 111

City: SMITHTOWN State: PA Zip: 15999 - ___

PERMITTEE

Name: _____

Address: _____

City: _____ State: _____ Zip: _____ - ___

* *

(B) * * * * MINE STATUS CHANGES * * * *

MINE ID	SEQ	TYPE	YYQ-YYQ	STATUS	REASON CODE
3699911	01	S	881-884	I	04

Comments:

_____
DDM/DCM Approval

_____
Date

121-A

EXHIBIT 9-2

Prepared by: Jane Doe

Office: DDM

Phone: 653-1111

3-1-89
Date

AML FEE COLLECTION SYSTEM
DATA INPUT FORM

* * * * BILL PAYMENT / ACCOUNT STATUS CHANGE * * * *

___ ADD
___ CHG

Company ABC Coal

Check: Amt. $ _____ No. _____ Date ___/___/___

Postmark Date ___/___/___

Account Status Change: ___(02)IP/B___(03)IP___(04)SOL___(05)PCA___(06)DOJ___(09)BR

Judgment Date: _____ Post Petition Interest Rate: _____ Settlement Date: _____

PAYMENT DISTRIBUTION/TERMINATIONS

Waiver Request: Interest: _____ Admin: _____ Penalty: _____ Date: _____

MINE ID	SEQ	TYPE	YYQ	AMT. TO APPLY	AMT. TO TERMINATE	TERM CODE
3699911	01	S	864		97.50	25

Comments:

DDM/DCM Approval

___/___/___
Date

121-B

EXHIBIT 9-3

Prepared by: Jane Doe

Office: DDM

Phone: 653-1111

3-1-89
Date

AML FEE COLLECTION SYSTEM
DATA INPUT FORM

Company ABC Coal Co.

* * * * TONNAGE AMENDMENTS-CORRECTIONS * * * *

(A)
____ Amended Tonnage from Audit (10)
____ Tonnage Coding Correction

MINE ID	SEQ	TYPE	YYQ	CORRECT TONNAGE
3699911	01	S	874	4,424.00

* * * * TONNAGE/MONEY TRANSFERS (inc. Refund Offsets) * * * *

(B)
FROM: Mine-id 3699911 Seq 01 Type S YYQ 881
Tonnage 2,000.22 Amount $ 700.08 Ck. No. 425

TO: Mine-id 3699911 Seq 02 Type S YYQ 881 Amt. 700.08
Tons 2000.22

Mine-id ____ Seq ____ Type ____ YYQ ____ Amt. ____
Tons ____

Mine-id ____ Seq ____ Type ____ YYQ ____ Amt. ____
Tons ____

Comments:

DDM/DCM Approval

Date

121-C

Exhibit 9-4

DESCRIPTION OF CODING FIELDS FOR OSM 121-A

Item No.	Description	No. of Positions	Remarks
1.	ADD/CHANGE	1	Add or change information on mine
2.	MINE-ID	7	
3.	SEQ	2	Sequence Number
4.	STATE	2	Refer to State FIPS Code sheet- if State is coded then County must be coded.
5.	COUNTY	3	Refer to County FIPS Code sheet if county is coded then State must be coded.
6.	MINE NAME	35	
7.	CONTACT NAME	35	
8.	CONTACT PHONE	10	Transcribe as shown - area code is first 3 digits. Zero fill area code if not given.
9.	NEAREST TOWN	13	Name of town nearest mine
10.	STATE PERMIT NO.	17	If more than one, put in as many as possible, leaving space between all.
11.	EXPIRATION DATE	6	MMDDYY Date permit expires
12.	INDIAN LAND	2	
13.	TRIBE	2	
14.	FCO CODE	3	Auditor ID Code
15.	LAST DATE AUDITED	5	MMDDYY (e.g., 10/06/80 = 10060). Date of last audit.
16.	AUDIT NUMBER	3	Number of Audits. State Offices increase sequence by 1 after each audit. Zero fill.
17.	AUDIT WAIVER CODE	2	
18.	OPERATOR NAME	35	
19.	OPERATOR ADDRESS	35	Street P.O. Box Number. Leave blank space between words.
20.	OPERATOR CITY	13	
21.	OPERATOR STATE	2	State. Use FIPS abbreviation.
22.	OPERATOR ZIP	5	Zip Code
23.	PERMITTEE NAME	35	
24.	PERMITTEE ADDRESS	35	Street, P.O. Box Number. Leave blank space between words.
25.	PERMITTEE CITY	13	
26.	PERMITTEE STATE	2	Use State FIPS abbreviations.
27.	PERMITTEE ZIP	5	Zip Code
28.	OWNER NAME	35	
29.	OWNER ADDRESS	35	Street, P.O. Box Number. Leave blank space between words.
30.	OWNER CITY	13	
31.	OWNER STATE	2	Use State FIPS Abbreviations
32.	COMMENTS		Use this section to insert Mail Code.
33.	DAC APPROVAL		Coding Sheet must have approval of Supervisor, AML Collections