

Disclosure of Issue Price of Second Lien PIK Notes and Second Lien Exchangeable PIK Notes Issued on August 30, 2016, in Exchange for Outstanding 7.875% Senior Notes

Foresight Energy LP is publishing this notice with respect to the issuance of its Second Lien Investment Unit on August 30, 2016 consisting of (i) Second Lien PIK Notes, (ii) Second Lien Exchangeable PIK Notes, and (iii) Warrants, in exchange for outstanding 7.875% Senior Notes.

Pursuant to Treas. Reg. §1.1275-2(e) and Treas. Reg. § 1.1273-2(f)(9), Foresight Energy LP has determined that the aggregate issue price of the Second Lien Investment Unit is the sum of (i) \$349,100,000 - the fair market value of the Second Lien PIK Notes, (ii) \$299,859,000 - the fair market value of the Second Lien Exchangeable PIK Notes, and (iii) \$34,045,283 - the fair market value of the Warrants. Accordingly, based on a relative fair market value allocation, the issue prices of the two debt components of the investment unit are equal to their respective stated principal amounts / fair market values as determined under Treas. Reg. §1.1273-2(c).

This notice does not constitute tax advice. Foresight Energy LP advises each holder of the new debt instruments to obtain professional tax advice to determine the implications of this notification with respect to the holder's income tax liabilities.