

Disclosure of Issue Price of Modified Term Loan

Pursuant to Treas. Reg. §1.1273-2(f)(9)

Foresight Energy LP is publishing this notice, pursuant to the requirements of Treas. Reg. §1.1273-2(f) (the “**Regulation**”), with respect to the modification of its Original Term Loan with its Modified Term Loan on August 30, 2016. The Regulation, issued by the Department of the Treasury on September 12, 2012 and, effective for transactions occurring on or after November 13, 2012, requires the issuer of a debt instrument to disclose its fair market value issue price within 90 days of the issue date if the issuer determines that either the debt instrument itself or the property for which the debt instrument is being issued (including another debt instrument) is “traded on an established market” as provided by the Regulation.

Therefore, pursuant to the requirements of the Regulation, Foresight Energy LP hereby notifies the holders of the Modified Term Loan that the Foresight Energy LP has determined that the Modified Term Loan is “traded on an established market” as provided by the Regulation and that its fair market as of the issue date was 100 percent of par. As provided by the Regulation, this determination is binding upon all holders unless the holder explicitly discloses, in accordance with the requirements of the Regulation, that its determination is different from the Foresight Energy LP’s determination on the holder’s timely filed Federal income tax return for the taxable year that includes its acquisition date of the Modified Term Loan.

This notice is intended to fulfill Foresight Energy LP’s notification obligation under the Regulation and does not constitute tax advice. Foresight Energy LP advises each holder of the Modified Term Loan to obtain professional tax advice to determine the implications of this notification with respect to the holder’s income tax liabilities.