

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Warrior Met Coal, Inc.		2 Issuer's employer identification number (EIN) 81-0706839	
3 Name of contact for additional information Dale W. Boyles	4 Telephone No. of contact 205-554-6129	5 Email address of contact dale.boyles@warriormetcoal.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 16243 Highway 216		7 City, town, or post office, state, and ZIP code of contact Brookwood, AL 35444	
8 Date of action Various-See Attachment		9 Classification and description Stock	
10 CUSIP number 93627C101	11 Serial number(s)	12 Ticker symbol HCC	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ As summarized on the attached statement, Warrior Met Coal, Inc. made five distributions to shareholders pursuant to IRC 301(c)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ Pursuant to section 301(c), a nondividend distribution shall first be applied against and reduce the adjusted basis of the shareholder's stock; and any nondividend distribution in excess of the shareholder's adjusted tax basis shall be treated as a gain.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ As summarized on the attached statement, we have calculated that approximately 53.60605% of our distribution should constitute dividends to our shareholders, with the remaining 46.39395% characterized as nondividend distribution to our shareholders, pursuant to section 301(c).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sections 301, 312, and 316.

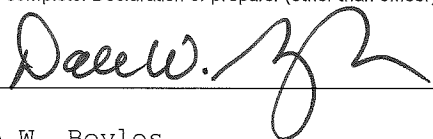
Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No loss is recognized on the return of capital distribution.

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to the taxable year ended December 31, 2017.

Blank lines for providing other necessary information for the adjustment.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ▶		Date ▶	09/07/2018	
Paid Preparer Use Only	Print your name ▶	Dale W. Boyles		Title ▶	CFO
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Warrior Met Coal, Inc
 FEIN 81-0706839
 Calendar year ended December 31, 2017
 Supplemental Attachment to Form 8937

Cusip	Ticker Symbol	Record Date	Ex-Dividend Date	Date Payable	Total Distribution Per Share	Non Taxable Return of Capital Per Share	Taxable Distribution Per Share
93627C101	HCC	3/27/2017		3/31/2017	\$ 3.56000	\$ 1.65162	\$ 1.90838
93627C101	HCC	5/30/2017	6/12/2017	6/13/2017	\$ 0.05000	\$ 0.02320	\$ 0.02680
93627C101	HCC	8/14/2017	8/22/2017	8/23/2017	\$ 0.05000	\$ 0.02320	\$ 0.02680
93627C101	HCC	11/3/2017	11/9/2017	11/10/2017	\$ 0.05000	\$ 0.02320	\$ 0.02680
93627C101	HCC	11/13/2017	11/24/2017	11/22/2017	\$ 11.21000	\$ 5.20076	\$ 6.00924