

## **OXFORD RESOURCE PARTNERS, LP**

### **Procedures for the Submission of Concerns or Complaints Regarding Financial Statement Disclosures, Accounting, Internal Accounting Controls, or Auditing Matters (aka “Whistleblower Policy”)**

**(Adopted as of June 4, 2010)**

#### **Introduction**

Section 301 of the Sarbanes-Oxley Act of 2002, the applicable rules of the Securities and Exchange Commission, and the listing standards of the New York Stock Exchange require the Audit Committee (the “**Audit Committee**”) of Oxford Resources GP, LLC, a Delaware limited liability company (the “**General Partner**”), and the general partner of Oxford Resource Partners, LP, a Delaware limited partnership (the “**Partnership**” and, together with the General Partner and the Partnership’s subsidiaries, the “**Company**”), to establish formal procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding financial statement disclosures, accounting, internal accounting controls, or auditing matters and (b) the confidential, anonymous submission by any employees of the Company of concerns regarding questionable accounting or auditing matters.

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Accordingly, in order to facilitate the reporting of concerns and complaints, the Audit Committee has established the following procedures for (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “**Accounting Matters**”), and (ii) the confidential, anonymous submission by any employees of the Company of concerns regarding Accounting Matters.

#### **1. Submission of Concerns or Complaints**

Any person, including any employees of the Company, with a concern or complaint regarding Accounting Matters may submit his or her concern or complaint in writing to the Audit Committee at the Company’s headquarters by regular mail or facsimile as follows:

Audit Committee  
Oxford Resources GP, LLC  
41 South High Street, Suite 3450  
Columbus, OH 43215  
Fax: (614) 754-7100

The person submitting a concern or complaint should include a telephone number in the submission at which he or she may be contacted if the person requests contact or if the Audit Committee determines that contact is appropriate.

Any employee of the Company may submit a concern or complaint regarding Accounting Matters without fear of dismissal or retaliation of any kind. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the

terms and conditions of employment based upon any lawful actions of an employee with respect to good faith reporting of concerns or complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Any employee of the Company may forward concerns or complaints regarding Accounting Matters on a confidential and anonymous basis to the Audit Committee through a hotline or e-mail as follows:

**Internet:** The following link provides access to an Internet-based message interface that will deliver a message directly to the Audit Committee: <http://oxford.silentwhistle.com>.

**Email:** The following link provides access to send a message to the Audit Committee [gywoniuk@oxfordresources.com](mailto:gywoniuk@oxfordresources.com).

**VoiceMail:** Call (866) 387-1935 to leave a message for the Audit Committee.

## **2. Scope of Matters Covered by Procedures**

These procedures relate to concerns or complaints with respect to any Accounting Matters, including without limitation the following Accounting Matters:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

## **3. Treatment of Concerns or Complaints**

Upon receipt of a concern or complaint, the Audit Committee shall (a) determine whether or not the concern or complaint actually pertains to Accounting Matters and (b) when possible, acknowledge receipt of the concern or complaint to the person who submitted the concern or complaint.

Concerns or complaints relating to Accounting Matters shall be reviewed under Audit Committee direction and oversight by the Committee's legal counsel, that may be the Company's chief legal officer, general counsel or outside legal counsel, as determined by the Audit Committee, or such other persons as the Audit Committee determines to be appropriate. Confidentiality shall be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action shall be taken when and as warranted in the judgment of the Audit Committee.

When possible and when determined appropriate by the Audit Committee, notice of any corrective action taken shall be given to the person who submitted the concern or complaint.

**4. Reporting and Retention of Concerns/Complaints and Investigations**

The Secretary of the General Partner, with the assistance of the Assistant Secretary of the General Partner (if any), shall maintain a log of all concerns and complaints that either of them is advised of by the Audit Committee, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and the log shall be maintained in accordance with the Company's document retention policy.