



January 5, 2010

AMERICAS ENERGY COMPANY
249 N. PETERS ROAD
SUITE 300
KNOXVILLE TN 37923
SAMUEL S. JOHNSON

Sample identification by
AMERICAS ENERGY COMPANY

SAMPLE BROUGHT IN
BOTTOM HANCE

Kind of sample
reported to us COAL

Sample taken at

Sample taken by AMERICAS ENERGY COMPANY

Date sampled December 31, 2009

Date received December 31, 2009

Analysis Report No. 49-950258

SHORT PROXIMATE ANALYSIS

	<u>As Received</u>	<u>Dry Basis</u>		
% Moisture	7.22	xxxxxx		
% Ash	11.85	12.77		
Btu/lb	12302	13259	MAF	15200
% Sulfur	0.89	0.96		

OXIDATION INDEX = 97

Respectfully submitted,
SGS NORTH AMERICA INC.