

**SunCoke Energy**

EBSA/P

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Gary P. Yeaw
Vice President
Human Resources**SunCoke Energy, Inc.**1011 Warrenville Rd
Suite 600
Lisle, IL 60532
630.824.1960 phone
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December 21, 2011

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5313
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

You are hereby notified that, effective January 1, 2012, SunCoke Energy, Inc. (the "Company") has instituted an executive retirement plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In order to satisfy the requirements of the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Security Act of 1974, as amended, the following information is provided on behalf of the administrator of the Plan. This filing is intended to comply with DOL Reg. § 2520.104-23.

1. Employer: SunCoke Energy, Inc.
2. Employer Address: 1011 Warrenville Rd., Ste. 600
Lisle, IL 60532
3. EIN: 90-0640593
4. Number of Plans: 1
5. Number of Employees in Plan: 17

Very truly yours,

Gary P. Yeaw
Vice President, Human Resources

