Hurley Daniel A III
Form 4
June 22, 2009

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL
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(Print or Type Responses)

1. Name and Address of Reporting Person *
Hurley Daniel A III

(Last) (First) (Middle)

82 MAIN STREET

(Street)

BAR HARBOR, ME 04609

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
BAR HARBOR BANKSHARES [bhb]

3. Date of Earliest Transaction (Month/Day/Year)
06/22/2009

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_____ Director _____ 10% Owner
__X__ Officer (give title below) _____ Other (specify below)
Senior Vice President

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
COMMON STOCK	06/18/2009	06/18/2009	P		100	A	$ 28.95	4,634.89	D	
COMMON STOCK	06/18/2009	06/18/2009	J (1)		330.758	A	$ 0	4,965.648	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(*e.g.*, puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne Follo Repo Trans (Instr
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Hurley Daniel A III 82 MAIN STREET BAR HARBOR, ME 04609			Senior Vice President	

Signatures

Daniel A Hurley III	06/22/2009
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Securities beneficially owned include purchases regularly scheduled through salary deferrals to the Bar Harbor Bankshares 401(k) plan, f/b/o Daniel A Hurley III.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
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85,545

89,621

Deferred income taxes
69,220

—

Other current assets
33,617

38,950

Total current assets
249,074

210,672

Property and equipment, at cost:

Oil and gas properties, full cost method of accounting:

Proved, net of accumulated depletion of $7,423,306 and $6,901,997
1,949,429

1,923,145

Unproved
573,576

675,995

Net oil and gas properties
2,523,005

2,599,140

Other property and equipment, net of accumulated depreciation and amortization of $49,616 and $47,989
55,324

51,976

Net property and equipment
2,578,329

2,651,116

Deferred income taxes
—

231,116

Goodwill
239,420

239,420

Derivative instruments
15,392

10,422

Other assets
35,115

38,405

$
3,117,330

$
3,381,151

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities:

Accounts payable and accrued liabilities
$
212,284

$
247,880

Accrued interest
23,469

23,259

Derivative instruments
16,670

28,944

Deferred income taxes
28,130

20,172

Current portion of long-term debt
12

—

Other current liabilities
41,518

20,582

Total current liabilities
322,083

340,837

Long-term debt
1,938,906

1,693,044

Asset retirement obligations
77,993

77,898

Derivative instruments
7,745

—

Other liabilities
74,478

76,259

Total liabilities
2,421,205

2,188,038

Shareholders’ equity:

Preferred stock, none issued and outstanding
—

—

Common stock, 118,239,252 and 114,525,673 shares issued and outstanding
11,824

11,454

Capital surplus
2,533,109

2,486,994

Accumulated deficit
(1,830,909
)

(1,287,063
)
Accumulated other comprehensive loss

(17,899
)

(18,272
)
Total shareholders’ equity
696,125

1,193,113

$
3,117,330

$
3,381,151

See accompanying Notes to Condensed Consolidated Financial Statements.

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FOREST OIL CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)
(In Thousands, Except Per Share Amounts)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2012	2011	2012	2011
Revenues:				
Oil, natural gas, and natural gas liquids sales	$135,694	$186,593	$294,595	$352,903
Interest and other	37	278	69	830
Total revenues	135,731	186,871	294,664	353,733
Costs, expenses, and other:				
Lease operating expenses	27,134	23,483	54,741	47,113
Production and property taxes	6,940	12,655	18,093	24,261
Transportation and processing costs	3,615	3,415	7,587	7,066
General and administrative	16,421	13,360	31,805	29,180
Depreciation, depletion, and amortization	72,987	52,360	139,957	100,904
Ceiling test write-down of oil and natural gas properties	348,976	—	383,793	—
Interest expense	34,317	37,819	67,709	75,856
Realized and unrealized gains on derivative instruments, net	(34,015)	(40,917)	(63,539)	(4,671)
Other, net	3,455	8,835	30,375	12,457
Total costs, expenses, and other	479,830	111,010	670,521	292,166
Earnings (loss) from continuing operations before income taxes	(344,099)	75,861	(375,857)	61,567
Income tax	167,074	46,757	167,989	42,384
Net earnings (loss) from continuing operations	(511,173)	29,104	(543,846)	19,183
Net earnings from discontinued operations	—	9,870	—	16,461
Net earnings (loss)	$(511,173)	$38,974	(543,846)	35,644
Less: net earnings attributable to noncontrolling interest	—	64	—	64
Net earnings (loss) attributable to Forest Oil Corporation	$(511,173)	$38,910	$(543,846)	$35,580
Basic earnings (loss) per common share:				
Earnings (loss) from continuing operations	$(4.44)	$.26	$(4.75)	$.17
Earnings from discontinued operations	—	.08	—	.14
Basic earnings (loss) per common share	$(4.44)	$.34	$(4.75)	$.31
Diluted earnings (loss) per common share:				
Earnings (loss) from continuing operations	$(4.44)	$.26	$(4.75)	$.17
Earnings from discontinued operations	—	.08	—	.14
Diluted earnings (loss) per common share	$(4.44)	$.34	$(4.75)	$.31
Amounts attributable to Forest Oil Corporation common shareholders:				
Net earnings (loss) from continuing operations	$(511,173)	$29,104	$(543,846)	$19,183
Net earnings from discontinued operations	—	9,806	—	16,397
Net earnings (loss)	$(511,173)	$38,910	$(543,846)	$35,580

See accompanying Notes to Condensed Consolidated Financial Statements.

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FOREST OIL CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Unaudited)
(In Thousands)

	Three Months Ended June 30, 2012	Three Months Ended June 30, 2011	Six Months Ended June 30, 2012	Six Months Ended June 30, 2011
Net earnings (loss)	$(511,173)	$38,974	$(543,846)	$35,644
Other comprehensive income:				
Foreign currency translation gains	—	2,545	—	10,471
Unfunded postretirement benefits, net of tax	186	(71)	373	218
Total other comprehensive income	186	2,474	373	10,689
Total comprehensive income (loss)	(510,987)	41,448	(543,473)	46,333
Less: total comprehensive income attributable to noncontrolling interest	—	494	—	494
Total comprehensive income (loss) attributable to Forest Oil Corporation	$(510,987)	$40,954	$(543,473)	$45,839

See accompanying Notes to Condensed Consolidated Financial Statements.

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FOREST OIL CORPORATION
CONDENSED CONSOLIDATED STATEMENT OF EQUITY
(Unaudited)
(In Thousands)

	Common Stock		Capital Surplus	Accumulated Deficit	Accumulated Other Comprehensive Income (Loss)	Total Shareholders' Equity
	Shares	Amount				
Balances at December 31, 2011	114,526	$11,454	$2,486,994	$(1,287,063)	$ (18,272)	$1,193,113
Common stock issued for acquisition of unproved oil and natural gas properties	2,657	266	36,165	—	—	36,431
Employee stock purchase plan	88	9	669	—	—	678
Restricted stock issued, net of forfeitures	1,242	123	(123)	—	—	—
Amortization of stock-based compensation	—	—	13,319	—	—	13,319
Other, net	(274)	(28)	(3,915)	—	—	(3,943)
Net loss	—	—	—	(543,846)	—	(543,846)
Other comprehensive income	—	—	—	—	373	373
Balances at June 30, 2012	118,239	$11,824	$2,533,109	$(1,830,909)	$ (17,899)	$696,125

See accompanying Notes to Condensed Consolidated Financial Statements.

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FOREST OIL CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)
(In Thousands)

	Six Months Ended June 30, 2012	2011
Operating activities:		
Net earnings (loss)	$(543,846)	$35,644
Less: net earnings from discontinued operations	—	16,461
Net earnings (loss) from continuing operations	(543,846)	19,183
Adjustments to reconcile net earnings (loss) from continuing operations to net cash provided by operating activities of continuing operations:		
Depreciation, depletion, and amortization	139,957	100,904
Deferred income tax	167,880	13,340
Unrealized (gains) losses on derivative instruments, net	(5,423)	14,010
Ceiling test write-down of oil and natural gas properties	383,793	—
Stock-based compensation expense	9,257	8,077
Accretion of asset retirement obligations	3,195	2,957
Other, net	4,638	4,059
Changes in operating assets and liabilities:		
Accounts receivable	19,077	32,941
Other current assets	2,305	10,441
Accounts payable and accrued liabilities	(20,601)	(8,623)
Accrued interest and other current liabilities	16,192	(3,640)
Net cash provided by operating activities of continuing operations	176,424	193,649
Investing activities:		
Capital expenditures for property and equipment:		
Exploration, development, and leasehold acquisition costs	(395,781)	(374,638)
Other fixed assets	(4,910)	(3,559)
Proceeds from sales of assets	1,102	120,634
Net cash used by investing activities of continuing operations	(399,589)	(257,563)
Financing activities:		
Proceeds from bank borrowings	443,000	12,000
Repayments of bank borrowings	(200,000)	(12,000)
Payment of debt issue costs	—	(7,924)
Change in bank overdrafts	(20,666)	14,353
Other, net	(1,501)	(4,488)
Net cash provided by financing activities of continuing operations	220,833	1,941
Cash flows of discontinued operations:		
Operating cash flows	—	57,234
Investing cash flows	—	(205,274)
Financing cash flows	—	474,367
Net cash provided by discontinued operations	—	326,327
Effect of exchange rate changes on cash	—	(3,350)
Net (decrease) increase in cash and cash equivalents	(2,332)	261,004
Net increase in cash and cash equivalents of discontinued operations	—	(4,434)
Net (decrease) increase in cash and cash equivalents of continuing operations	(2,332)	256,570

Cash and cash equivalents of continuing operations at beginning of period	3,012	217,569
Cash and cash equivalents of continuing operations at end of period	$680	$474,139
Cash paid by continuing operations during the period for:		
Interest (net of capitalized amounts)	$61,622	$70,807
Income taxes (net of refunded amounts)	915	31,029
Non-cash investing activities of continuing operations:		
Increase in accrued capital expenditures	$5,672	$59,520
Increase in asset retirement costs	2,453	921
Common stock issued for acquisition of unproved oil and natural gas properties	36,431	—

See accompanying Notes to Condensed Consolidated Financial Statements.

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FOREST OIL CORPORATION
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

(1) ORGANIZATION AND BASIS OF PRESENTATION

Organization

Forest Oil Corporation is an independent oil and gas company engaged in the acquisition, exploration, development, and production of oil, natural gas, and natural gas liquids (“NGL”) primarily in the United States. Forest was incorporated in New York in 1924, as the successor to a company formed in 1916, and has been a publicly held company since 1969. Forest holds assets in several exploration and producing areas in the United States and has exploratory and development interests in two other countries. On June 1, 2011, Forest completed an initial public offering of approximately 18% of the common stock of its then wholly-owned subsidiary, Lone Pine Resources Inc. (“Lone Pine”), which held Forest’s ownership interests in its Canadian operations. On September 30, 2011, Forest distributed, or spun-off, its remaining 82% ownership in Lone Pine to Forest’s shareholders, by means of a special stock dividend of Lone Pine common shares. Unless the context indicates otherwise, the terms “Forest,” the “Company,” “we,” “our,” and “us,” as used in this Quarterly Report on Form 10-Q, refer to Forest Oil Corporation and its subsidiaries.

Basis of Presentation

The Condensed Consolidated Financial Statements included herein are unaudited and include the accounts of Forest and its consolidated subsidiaries. As a result of the spin-off, Lone Pine’s results of operations are reported as discontinued operations in Forest’s Condensed Consolidated Statements of Operations for the three and six months ended June 30, 2011. See Note 10 for more information regarding the results of operations of Lone Pine. In the opinion of management, all adjustments, which are of a normal recurring nature, have been made that are necessary for a fair presentation of the financial position of Forest at June 30, 2012, and the results of its operations, its comprehensive income, its cash flows, and changes in its shareholders’ equity for the periods presented. Interim results are not necessarily indicative of expected annual results because of the impact of fluctuations in the prices of oil, natural gas, and natural gas liquids and the impact the prices have on Forest’s revenues and the fair values of its derivative instruments.

In the course of preparing the Condensed Consolidated Financial Statements, management makes various assumptions, judgments, and estimates to determine the reported amounts of assets, liabilities, revenues, and expenses, and in the disclosures of commitments and contingencies. Changes in these assumptions, judgments, and estimates will occur as a result of the passage of time, and the occurrence of future events and, accordingly, actual results could differ from amounts previously established.

The more significant areas requiring the use of assumptions, judgments, and estimates relate to volumes of oil, natural gas, and natural gas liquids reserves used in calculating depletion, the amount of future net revenues used in computing the ceiling test limitations, and the amount of future capital costs and abandonment obligations used in such calculations, determining impairments of investments in unproved properties and goodwill, valuing deferred tax assets, and estimating fair values of financial instruments, including derivative instruments.

Certain amounts in the prior year financial statements have been reclassified to conform to the 2012 financial statement presentation primarily due to presenting the results of operations of Lone Pine as discontinued operations.

For a more complete understanding of Forest’s operations, financial position, and accounting policies, reference is made to the consolidated financial statements of Forest, and related notes thereto, filed with Forest’s Annual Report on

Form 10-K for the year ended December 31, 2011, previously filed with the Securities and Exchange Commission ("SEC").

(2) EARNINGS (LOSS) PER SHARE

Basic earnings (loss) per share is computed using the two-class method by dividing net earnings (loss) attributable to common stock by the weighted average number of common shares outstanding during each period. The two-class method of computing earnings (loss) per share is required to be used since Forest has participating securities. The two-class method is an earnings allocation formula that determines earnings (loss) per share for each class of common stock and participating security according to dividends declared (or accumulated) and participation rights in undistributed earnings. Holders of restricted stock issued under Forest's stock incentive plans have the right to receive non-forfeitable cash and certain non-cash dividends, participating on an equal basis with common stock. Holders of phantom stock units issued to directors under Forest's stock

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incentive plans also have the right to receive non-forfeitable cash and certain non-cash dividends, participating on an equal basis with common stock, while phantom stock units issued to employees do not participate in dividends. Stock options issued under Forest's stock incentive plans do not participate in dividends. Performance units issued under Forest's stock incentive plans do not participate in dividends in their current form. Holders of performance units participate in dividends paid during the performance units' vesting period only after the performance units vest with common shares being earned by the holders of the performance units. Performance units may vest with no common shares being earned, depending on Forest's shareholder return over the performance units' vesting period in relation to the shareholder returns of specified peers. See Note 3 for more information on Forest's stock-based incentive awards. In summary, restricted stock issued to employees and directors and phantom stock units issued to directors are participating securities, and earnings are allocated to both common stock and these participating securities under the two-class method. However, these participating securities do not have a contractual obligation to share in Forest's losses. Therefore, in periods of net loss, none of the loss is allocated to these participating securities.

Under the treasury stock method, diluted earnings (loss) per share is computed by dividing (a) net earnings (loss), adjusted for the effects of certain contracts that provide the issuer or holder with a choice between settlement methods, by (b) the weighted average number of common shares outstanding, adjusted for the dilutive effect, if any, of potential common shares (e.g., stock options, unvested restricted stock grants, unvested phantom stock units that may be settled in shares, and unvested performance units). No potential common shares are included in the computation of any diluted per share amount when a net loss exists, as was the case for the three and six months ended June 30, 2012. Unvested restricted stock grants were not included in the calculation of diluted earnings per share for the three and six months ended June 30, 2011 as their inclusion would have an antidilutive effect. Unvested performance stock units were not included in the calculation of diluted earnings per share for the three and six months ended June 30, 2011 as no shares would have been issuable under the performance stock unit agreements if June 30, 2011 had been the end of the contingency period under these agreements.

The following reconciles net earnings (loss) as reported in the Condensed Consolidated Statements of Operations to net earnings (loss) used for calculating basic and diluted earnings (loss) per share for the periods presented.

	Three Months Ended June 30,					
	2012			2011		
	Continuing Operations	Discontinued Operations	Total	Continuing Operations	Discontinued Operations	Total
	(In Thousands)					
Net earnings (loss)	$(511,173)	$—	$(511,173)	$29,104	$ 9,870	$38,974
Net earnings attributable to noncontrolling interest	—	—	—	—	(64)	(64)
Net earnings attributable to participating securities	—	—	—	(542)	(183)	(725)
Net earnings (loss) attributable to common stock for basic earnings per share	$(511,173)	$—	$(511,173)	$28,562	$ 9,623	$38,185
Adjustment for liability classified stock-based compensation awards	—	—	—	—	(145)	(145)
Net earnings (loss) for diluted earnings per share	$(511,173)	$—	$(511,173)	$28,562	$ 9,478	$38,040

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	Six Months Ended June 30, 2012			2011		
	Continuing Operations	Discontinued Operations	Total	Continuing Operations	Discontinued Operations	Total
	(In Thousands)					
Net earnings (loss)	$(543,846)	$ —	$(543,846)	$19,183	$ 16,461	$35,644
Net earnings attributable to noncontrolling interest	—	—	—	—	(64)	(64)
Net earnings attributable to participating securities	—	—	—	(371)	(316)	(687)
Net earnings (loss) attributable to common stock for basic earnings per share	$(543,846)	$ —	$(543,846)	$18,812	$ 16,081	$34,893
Adjustment for liability classified stock-based compensation awards	—	—	—	—	(102)	(102)
Net earnings (loss) for diluted earnings per share	$(543,846)	$ —	$(543,846)	$18,812	$ 15,979	$34,791

The following reconciles basic weighted average common shares outstanding to diluted weighted average common shares outstanding for the periods presented.

	Three Months Ended June 30, 2012	2011	Six Months Ended June 30, 2012	2011
	(In Thousands)			
Weighted average common shares outstanding during the period for basic earnings (loss) per share	115,107	111,636	114,464	111,490
Dilutive effects of potential common shares	—	540	—	570
Weighted average common shares outstanding during the period, including the effects of dilutive potential common shares, for diluted earnings (loss) per share	115,107	112,176	114,464	112,060

(3) STOCK-BASED COMPENSATION

Equity Incentive Plans

Forest maintains the 2001 and 2007 Stock Incentive Plans (the “Plans”) under which qualified and non-qualified stock options, restricted stock, performance units, phantom stock units, and other awards may be granted to employees, consultants, and non-employee directors of Forest and its subsidiaries.

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Compensation Costs

The table below sets forth stock-based compensation of continuing operations for the three and six months ended June 30, 2012 and 2011, and the remaining unamortized amounts and weighted average amortization period as of June 30, 2012.

	Stock Options (In Thousands)	Restricted Stock	Performance Units	Phantom Stock Units	Total[1][2]
Three months ended June 30, 2012:					
Total stock-based compensation costs	$—	$4,943	$3,145	$(1,046)	$7,042
Less: stock-based compensation costs capitalized	—	(1,487)	(477)	369	(1,595)
Stock-based compensation costs expensed	$—	$3,456	$2,668	$(677)	$5,447
Six months ended June 30, 2012:					
Total stock-based compensation costs	$—	$8,719	$4,357	$(113)	$12,963
Less: stock-based compensation costs capitalized	—	(3,195)	(867)	(130)	(4,192)
Stock-based compensation costs expensed	$—	$5,524	$3,490	$(243)	$8,771
Unamortized stock-based compensation costs	$—	$23,081	$7,178	$4,540 [3]	$34,799
Weighted average amortization period remaining	—	2.1 years	2.0 years	1.6 years	2.0 years
Three months ended June 30, 2011:					
Total stock-based compensation costs	$278	$4,763	$767	$(920)	$4,888
Less: stock-based compensation costs capitalized	(155)	(1,937)	(251)	367	(1,976)
Stock-based compensation costs expensed	$123	$2,826	$516	$(553)	$2,912
Six months ended June 30, 2011:					
Total stock-based compensation costs	$441	$11,132	$1,406	$(332)	$12,647
Less: stock-based compensation costs capitalized	(226)	(4,528)	(430)	167	(5,017)
Stock-based compensation costs expensed	$215	$6,604	$976	$(165)	$7,630

(1) The Company also maintains an employee stock purchase plan (which is not included in the table) under which $.1 million and $.2 million of compensation cost was recognized for the three and six month periods ended June 30, 2012, respectively, and $.1 million and $.3 million of compensation cost was recognized for the three and six month periods ended June 30, 2011, respectively.

(2) In addition to the compensation costs set forth in the table above, in June 2011 and March 2012 the Company granted cash-based long-term incentive awards under which $.2 million in compensation cost was recognized during the three months ended June 30, 2012 and a negligible amount of compensation cost was recognized during the three months ended June 30, 2011 and March 31, 2012. These awards vested in June 2012 due to the involuntary termination of the holder of the awards. The awards were comprised of time-based and performance-based components, with cash payout dependent on the change in the market value of Forest's common stock during the performance period and the total shareholder return on Forest's common stock in comparison to that of a peer group during the performance period, respectively. As of June 30, 2012, there are no remaining cash-based long-term incentive awards of this type outstanding.

(3) Based on the closing price of Forest's common stock on June 30, 2012.

Stock Options

The following table summarizes stock option activity in the Plans for the six months ended June 30, 2012.

	Number of Options	Weighted Average Exercise Price	Aggregate Intrinsic Value (In Thousands)[1]	Number of Options Exercisable
Outstanding at January 1, 2012	1,766,587	$ 14.55	$ 2,731	1,766,587
Granted	—	—		
Exercised	—	—	—	
Cancelled	(11,906)	21.86		
Outstanding at June 30, 2012	1,754,681	$ 14.50	$ —	1,754,681

(1) The intrinsic value of a stock option is the amount by which the market value of the underlying stock, as of the date outstanding or exercised, exceeds the exercise price of the option.

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Restricted Stock, Performance Units, and Phantom Stock Units

The following table summarizes the restricted stock, performance unit, and phantom stock unit activity in the Plans for the six months ended June 30, 2012.

	Restricted Stock			Performance Units			Phantom Stock Units		
	Number of Shares	Weighted Average Grant Date Fair Value	Vest Date Fair Value (In Thousands)	Number of Units(1)	Weighted Average Grant Date Fair Value	Vest Date Fair Value (In Thousands)	Number of Units(2)	Weighted Average Grant Date Fair Value	Vest Date Fair Value (In Thousands)
Unvested at January 1, 2012	2,474,112	$24.00		655,120	$19.50		1,238,817	$14.32	
Awarded	1,506,514	10.20		511,500	14.70		—	—	
Vested	(856,107)	19.37	$6,996	(289,920)	18.16	$—	(270,905)	12.17	$2,285
Forfeited	(264,270)	19.66		(181,680)	17.55		(58,524)	15.87	
Unvested at June 30, 2012	2,860,249	$18.52		695,020	$17.04		909,388	$14.86	

(1) Forest granted 511,500 performance units on March 12, 2012, with a grant date fair value of $14.70 each. Under the terms of the award agreements, each performance unit represents a contractual right to receive one share of Forest's common stock; provided that the actual number of shares that may be deliverable under an award will range from 0% to 200% of the number of performance units awarded, depending on Forest's relative total shareholder return in comparison to an identified peer group during the thirty-six-month performance period ending on February 28, 2015.

(2) All of the unvested phantom stock units at June 30, 2012 must be settled in cash. The phantom stock units have been accounted for as a liability within the Condensed Consolidated Financial Statements. Of the 270,905 phantom stock units that vested during the six months ended June 30, 2012, 264,825 were settled in cash, while the remaining 6,080 were settled in shares.

(4) DEBT

The components of debt are as follows:

	June 30, 2012			December 31, 2011		
	Principal	Unamortized Premium (Discount)	Total	Principal	Unamortized Premium (Discount)	Total
	(In Thousands)					
Credit Facility	$348,000	$—	$348,000	$105,000	$—	$105,000
7% Senior Subordinated Notes due 2013	12	—	12	12	—	12
8½% Senior Notes due 2014	600,000	(9,487)	590,513	600,000	(12,389)	587,611
7¼% Senior Notes due 2019	1,000,000	393	1,000,393	1,000,000	421	1,000,421
Total debt	$1,948,012	$(9,094)	$1,938,918	$1,705,012	$(11,968)	$1,693,044
Less: current portion of long-term debt(1)	(12)	—	(12)	—	—	—

Long-term debt	$1,948,000	$(9,094)	$1,938,906	$1,705,012	$(11,968)	$1,693,044

(1) Due June 2013.

Bank Credit Facility

As of June 30, 2012, the Company had a $1.5 billion credit facility (the "Credit Facility") with a syndicate of banks led by JPMorgan Chase Bank, N.A., which matures in June 2016. The size of the Credit Facility may be increased by $300.0 million, to a total of $1.8 billion, upon agreement between the applicable lenders and Forest.

Forest's availability under the Credit Facility is governed by a borrowing base. As of June 30, 2012, the borrowing base under the Credit Facility was $1.25 billion. The determination of the borrowing base is made by the lenders in their sole discretion, on a semi-annual basis, taking into consideration the estimated value of Forest's oil and gas properties based on pricing models determined by the lenders at such time, in accordance with the lenders' customary practices for oil and gas loans. The available borrowing amount under the Credit Facility could increase or decrease based on such redetermination. In addition to the scheduled semi-annual redeterminations, Forest and the lenders each have discretion at any time, but not more often than once during a calendar year, to have the borrowing base redetermined. The borrowing base is also subject to automatic adjustments if certain events occur. A lowering of the borrowing base could require Forest to repay indebtedness in

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excess of the borrowing base in order to cover the deficiency. The borrowing base was reaffirmed at $1.25 billion in April 2012 and the next scheduled redetermination of the borrowing base will occur on or about November 1, 2012. The Credit Facility is collateralized by Forest’s assets, and Forest is required to mortgage and grant a security interest in 75% of the present value of the estimated proved oil and gas properties and related assets of Forest and its U.S. subsidiaries.

The Credit Facility includes terms and covenants that place limitations on certain types of activities, including restrictions or requirements with respect to additional debt, liens, asset sales, hedging activities, investments, dividends, mergers, and acquisitions, and also includes a financial covenant. The Credit Facility provides that Forest will not permit its ratio of total debt outstanding to EBITDA (as adjusted for non-cash charges) for a trailing twelve-month period to be greater than 4.5 to 1.0 at any time.

At June 30, 2012, there were outstanding borrowings of $348.0 million under the Credit Facility at a weighted average interest rate of 2.0% and Forest had used the Credit Facility for $1.8 million in letters of credit, leaving an unused borrowing amount under the Credit Facility of $900.2 million.

(5) PROPERTY AND EQUIPMENT

Full Cost Method of Accounting

The Company uses the full cost method of accounting for oil and gas properties. Separate cost centers are maintained for each country in which the Company has operations. During the periods presented, the Company’s primary oil and gas operations were conducted in the United States and Canada. Upon the spin-off of Lone Pine on September 30, 2011, the Company no longer has any operations in Canada. All costs incurred in the acquisition, exploration, and development of properties (including costs of surrendered and abandoned leaseholds, delay lease rentals, dry holes, and overhead related to exploration and development activities) and the fair value of estimated future costs of site restoration, dismantlement, and abandonment activities are capitalized. During the three months ended June 30, 2012 and 2011, Forest’s continuing operations capitalized $8.8 million and $10.0 million of general and administrative costs (including stock-based compensation), respectively. During the six months ended June 30, 2012 and 2011, Forest’s continuing operations capitalized $20.3 million and $22.1 million of general and administrative costs (including stock-based compensation), respectively. Interest costs related to significant unproved properties that are under development are also capitalized to oil and gas properties. During the three months ended June 30, 2012 and 2011, Forest’s continuing operations capitalized $1.9 million and $2.5 million, respectively, of interest costs attributed to unproved properties. During the six months ended June 30, 2012 and 2011, Forest’s continuing operations capitalized $4.1 million and $4.5 million, respectively, of interest costs attributed to unproved properties.

Investments in unproved properties, including capitalized interest costs, are not depleted pending determination of the existence of proved reserves. Unproved properties are assessed periodically to ascertain whether impairment has occurred. Unproved properties whose costs are individually significant are assessed individually by considering the primary lease terms of the properties, the holding period of the properties, geographic and geologic data obtained relating to the properties, and estimated discounted future net cash flows from the properties. Estimated discounted future net cash flows are based on discounted future net revenues associated with probable and possible reserves, risk adjusted as appropriate. Where it is not practicable to assess individually the amount of impairment of properties for which costs are not individually significant, such properties are grouped for purposes of assessing impairment. The amount of impairment assessed is added to the costs to be amortized, or is reported as a period expense, as appropriate.

Gain or loss is not recognized on the sale of oil and natural gas properties unless the sale significantly alters the relationship between capitalized costs and estimated proved oil and natural gas reserves attributable to a cost center.

Depletion of proved oil and gas properties is computed on the units-of-production method, whereby capitalized costs, as adjusted for future development costs and asset retirement obligations, are amortized over the total estimated proved reserves. The Company uses its quarter-end reserves estimates to calculate depletion for the current quarter.

The Company performs a ceiling test each quarter on a country-by-country basis under the full cost method of accounting. The ceiling test is a limitation on capitalized costs prescribed by SEC Regulation S-X Rule 4-10. The ceiling test is not a fair value based measurement. Rather, it is a standardized mathematical calculation. The ceiling test provides that capitalized costs less related accumulated depletion and deferred income taxes for each cost center may not exceed the sum of (1) the present value of future net revenue from estimated production of proved oil and gas reserves using current prices, excluding the future cash outflows associated with settling asset retirement obligations that have been accrued on the balance sheet, at a discount factor of 10%; plus (2) the cost of properties not being amortized, if any; plus (3) the lower of cost or estimated fair value of unproved properties included in the costs being amortized, if any; less (4) income tax effects related to

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differences in the book and tax basis of oil and gas properties. Should the net capitalized costs for a cost center exceed the sum of the components noted above, a ceiling test write-down would be recognized to the extent of the excess capitalized costs.

As a result of this limitation on capitalized costs, the accompanying financial statements include provisions for ceiling test write-downs of oil and natural gas property costs for the three and six months ended June 30, 2012 of $349.0 million and $383.8 million, respectively. During the three months ended June 30, 2012, Forest recorded a $349.0 million ceiling test write-down of its United States cost center, primarily due to a decrease in natural gas prices during the quarter. Additional write-downs of the United States cost center may be required in subsequent periods if, among other things, the unweighted arithmetic average of the first-day-of-the-month natural gas and oil prices used in the calculation of the present value of future net revenue from estimated production of proved oil and gas reserves decline compared to prices used as of June 30, 2012, unproved property values decrease, estimated proved reserve volumes are revised downward, or costs incurred in exploration, development, or acquisition activities exceed the discounted future net cash flows from the additional reserves, if any, attributable to the cost center. Due to the expected decline in the prices used in calculating the present value of future net revenue from estimated production of proved oil and gas reserves, Forest anticipates incurring another ceiling test write-down in the third quarter of 2012. During the three months ended March 31, 2012, Forest recorded a $34.8 million ceiling test write-down of its Italian cost center due to an Italian regional regulatory body’s denial of Forest’s environmental impact assessment (“EIA”). Approval of the EIA is necessary in order for Forest to commence production in Italy. Forest is currently appealing the region’s denial; however, in the meantime, Forest determined that it can no longer conclude with reasonable certainty that its Italian natural gas reserves are producible and, therefore, can no longer be classified as proved reserves.

Acquisitions

In February 2012, the Company issued 2.7 million shares of common stock, valued at $36.4 million, pursuant to a lease purchase agreement whereby Forest acquired leases on unproved oil and natural gas properties in the Wolfbone oil play in the Permian Basin in Texas.

(6) INCOME TAXES

A reconciliation of reported income tax attributable to continuing operations to the amount of income tax that would result from applying the United States federal statutory income tax rate to pretax earnings (loss) from continuing operations is as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2012	2011	2012	2011
	(In Thousands)			
Federal income tax at 35% of earnings (loss) from continuing operations before income taxes	$(120,435)	$26,551	$(131,550)	$21,548
State income taxes, net of federal income tax benefits	(4,154)	891	(4,541)	723
Canadian dividend tax, net of U.S. tax benefit	—	18,460	—	18,460
Effect of federal, state, and foreign tax on permanent items	591	1,092	655	846
Change in valuation allowance	289,898	—	302,504	—
Other	1,174	(237)	921	807
Total income tax	$167,074	$46,757	$167,989	$42,384

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(7) FAIR VALUE MEASUREMENTS

The Company's assets and liabilities measured at fair value on a recurring basis at June 30, 2012 and December 31, 2011 are set forth in the table below.

	June 30, 2012	December 31, 2011
	Using Significant Other Observable Inputs (Level 2)(1) (In Thousands)	
Assets:		
Derivative instruments(2):		
Commodity	$83,530	$79,487
Interest rate	17,407	20,556
Total assets	$100,937	$100,043
Liabilities:		
Derivative instruments(2):		
Commodity	$24,415	$28,944
Interest rate	—	—
Total liabilities	$24,415	$28,944

(1) The authoritative accounting guidance regarding fair value measurements for assets and liabilities measured at fair value establishes a three-tier fair value hierarchy, which prioritizes the inputs used to measure fair value. These tiers consist of: Level 1, defined as unadjusted quoted prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for use when relevant observable inputs are not available. There were no transfers between levels of the fair value hierarchy during the three and six months ended June 30, 2012. The Company's policy is to recognize transfers between levels of the fair value hierarchy as of the beginning of the reporting period in which the event or change in circumstances caused the transfer.

(2) The Company's derivative assets and liabilities include commodity and interest rate derivatives (see Note 8 for more information on these instruments). The Company utilizes present value techniques and option-pricing models for valuing its derivatives. Inputs to these valuation techniques include published forward prices, volatilities, and credit risk considerations, including the incorporation of published interest rates and credit spreads. All of the significant inputs are observable, either directly or indirectly; therefore, the Company's derivative instruments are included within the Level 2 fair value hierarchy.

The fair values and carrying amounts of the Company's financial instruments are summarized below as of the dates indicated.

	June 30, 2012			
			Fair Value Measurements:	
	Carrying Amount	Total Fair Value(1)	Using Quoted Prices in Active Markets for Identical Assets (Level 1)	Using Significant Other Observable Inputs (Level 2)

	(In Thousands)			
Assets:				
Derivative instruments	$100,937	$100,937	$—	$100,937
Liabilities:				
Derivative instruments	24,415	24,415	—	24,415
Credit Facility	348,000	348,000	—	348,000
8½% Senior Notes due 2014	590,513	630,072	630,072	—
7¼% Senior Notes due 2019	1,000,393	941,780	941,780	—

(1) The Company used various assumptions and methods in estimating the fair values of its financial instruments. The fair values of the senior notes were estimated based on quoted market prices. The carrying amount of the credit facility approximated fair value due to the short original maturities of the borrowings and because the borrowings bear interest at variable market rates. The methods used to determine the fair values of the derivative instruments are discussed above. See also Note 8 for more information on the derivative instruments.

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	December 31, 2011	
	Carrying Amount	Fair Value[(1)]
	(In Thousands)	
Assets:		
Derivative instruments	$ 100,043	$ 100,043
Liabilities:		
Derivative instruments	28,944	28,944
Credit Facility	105,000	105,000
8½% Senior Notes due 2014	587,611	653,250
7¼% Senior Notes due 2019	1,000,421	1,025,000

(1) The Company used various assumptions and methods in estimating the fair values of its financial instruments. The fair values of the senior notes were estimated based on quoted market prices. The carrying amount of the credit facility approximated fair value due to the short original maturities of the borrowings and because the borrowings bear interest at variable market rates. The methods used to determine the fair values of the derivative instruments are discussed above. See also Note 8 for more information on the derivative instruments.

(8) DERIVATIVE INSTRUMENTS

Commodity Derivatives

Forest periodically enters into commodity derivative instruments such as swap and collar agreements as an attempt to moderate the effects of wide fluctuations in commodity prices on Forest's cash flow and to manage the exposure to commodity price risk. Forest's commodity derivative instruments generally serve as effective economic hedges of commodity price exposure; however, Forest has elected not to designate its derivatives as hedging instruments for accounting purposes. As such, Forest recognizes all changes in fair value of its derivative instruments as unrealized gains or losses on derivative instruments in the Condensed Consolidated Statement of Operations.

The table below sets forth Forest's outstanding commodity swaps as of June 30, 2012.

Commodity Swaps

	Natural Gas (NYMEX HH)		Oil (NYMEX WTI)		NGL (OPIS Refined Products)	
Remaining Term	Bbtu Per Day	Weighted Average Hedged Price per MMBtu	Barrels Per Day	Weighted Average Hedged Price per Bbl	Barrels Per Day	Weighted Average Hedged Price per Bbl
July 2012 - December 2012[(1)]	155	$ 4.63	4,500	$ 97.26	2,000	$ 45.22
Calendar 2013	160	3.98	—	—	—	—

(1) 50 Bbtu per day of 2012 gas swaps with a weighted average hedged price per MMBtu of $5.30 are layered with a written put of $3.53 and a call spread of $4.00 to $4.50. Together with the put and call spread, Forest will receive the $5.30 swap price on 50 Bbtu per day except as follows: Forest will receive (i) NYMEX HH plus $1.77 when NYMEX HH is below $3.53; (ii) $5.30 plus the value of the call spread when NYMEX HH is between $4.00 and $4.50; and (iii) $5.80 when NYMEX HH is $4.50 or above.

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Explanation of Responses:

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In connection with several natural gas and oil swaps entered into, Forest granted option instruments (several commodity swaptions and puts) to the swap counterparties in exchange for Forest receiving premium hedged prices on the natural gas swaps. Under the terms of the commodity swaption agreements, the counterparties have the right, but not the obligation, to enter into a specified swap agreement with Forest before the option period expires. The table below sets forth key provisions of the outstanding options as of June 30, 2012. (As of July 25, 2012, none of the options in the table have been exercised by the counterparties.)

Commodity Options

		Natural Gas (NYMEX HH)		Oil (NYMEX WTI)	
Underlying Term	Option Expiration	Underlying Bbtu Per Day	Underlying Hedged Price per MMBtu	Underlying Barrels Per Day	Underlying Hedged Price per Bbl
Gas Swaptions:					
Calendar 2013	December 2012	30	$ 4.02	—	$ —
Calendar 2013	December 2012	10	4.01	—	—
Oil Swaptions:					
Calendar 2013	December 2012	—	—	2,000	100.00
Calendar 2013	December 2012	—	—	3,000	95.00
Calendar 2014	December 2013	—	—	2,000	110.00
Calendar 2014	December 2013	—	—	1,000	109.00
Calendar 2014	December 2013	—	—	2,000	100.00
Oil Put Options:					
Monthly July - Dec 2012	Monthly July - Dec 2012	—	—	5,000	75.00

Interest Rate Derivatives

Forest periodically enters into interest rate derivative instruments in an attempt to manage the mix of fixed and floating interest rates within its debt portfolio. The Company has elected not to designate its derivatives as hedging instruments. As such, the Company recognizes all changes in fair value of its derivative instruments as unrealized gains or losses on derivative instruments in the Condensed Consolidated Statement of Operations. The table below sets forth Forest's outstanding fixed-to-floating interest rate swaps as of June 30, 2012.

Interest Rate Swaps

Remaining Term	Notional Amount (In Thousands)	Weighted Average Floating Rate	Weighted Average Fixed Rate	
July 2012 - February 2014	$500,000	1 month LIBOR + 5.89%	8.50	%

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Fair Value and Gains and Losses

The table below summarizes the location and fair value amounts of Forest's derivative instruments reported in the Condensed Consolidated Balance Sheets as of the dates indicated. These derivative instruments are not designated as hedging instruments for accounting purposes. For financial reporting purposes, Forest does not offset asset and liability fair value amounts recognized for derivative instruments with the same counterparty under its master netting arrangements. See Note 7 to the Condensed Consolidated Financial Statements for more information on the fair values of Forest's derivative instruments.

	June 30, 2012	December 31, 2011
	(In Thousands)	
Current assets:		
Commodity derivatives:		
Derivative instruments	$74,699	$79,487
Interest rate derivatives:		
Derivative instruments	10,846	10,134
Total current assets	$85,545	$89,621
Long-term assets:		
Commodity derivatives:		
Derivative instruments	$8,831	$—
Interest rate derivatives:		
Derivative instruments	6,561	10,422
Total long-term assets	$15,392	$10,422
Current liabilities:		
Commodity derivatives:		
Derivative instruments	$16,670	$28,944
Long-term liabilities:		
Commodity derivatives:		
Derivative instruments	$7,745	$—

The table below summarizes the amount of derivative instrument gains and losses reported in the Condensed Consolidated Statements of Operations as net realized and unrealized (gains) losses on derivative instruments for the periods indicated. These derivative instruments are not designated as hedging instruments for accounting purposes.

	Three Months Ended June 30,		Six Months Ended June 30,	
	2012	2011	2012	2011
	(In Thousands)			
Commodity derivatives:				
Realized gains	$(31,067)	$(2,271)	$(52,395)	$(12,839)
Unrealized (gains) losses	(2,126)	(30,586)	(8,572)	15,772
Interest rate derivatives:				
Realized gains	(2,837)	(2,872)	(5,721)	(5,842)
Unrealized losses (gains)	2,015	(5,188)	3,149	(1,762)
Realized and unrealized gains on derivative instruments, net	$(34,015)	$(40,917)	$(63,539)	$(4,671)

Due to the volatility of natural gas and liquids prices, the estimated fair values of Forest’s commodity derivative instruments are subject to large fluctuations from period to period. Forest has experienced the effects of these commodity price fluctuations in both the current period and prior periods and expects that volatility in commodity prices will continue.

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Credit Risk

Forest executes with each of its derivative counterparties an International Swap and Derivatives Association, Inc. ("ISDA") Master Agreement, which is a standard industry form contract containing general terms and conditions applicable to many types of derivative transactions. Additionally, Forest executes, with each of its derivative counterparties, a Schedule, which modifies the terms and conditions of the ISDA Master Agreement according to the parties' requirements and the specific types of derivatives to be traded. As of June 30, 2012, all but one of Forest's derivative counterparties are lenders, or affiliates of lenders, under the Credit Facility. The terms of the Credit Facility provide that any security granted by Forest thereunder shall also extend to and be available to those lenders that are counterparties to derivative transactions. None of these counterparties requires collateral beyond that already pledged under the Credit Facility. The remaining counterparty, a purchaser of Forest's natural gas production, generally owes money to Forest and therefore does not require collateral under the ISDA Master Agreement and Schedule it has executed with Forest.

The ISDA Master Agreements and Schedules contain cross-default provisions whereby a default under the Credit Facility will also cause a default under the derivative agreements. Such events of default include non-payment, breach of warranty, non-performance of the financial covenant, default on other indebtedness, certain pension plan events, certain adverse judgments, change of control, and a failure of the liens securing the Credit Facility. In addition, bankruptcy and insolvency events with respect to Forest or certain of its U.S. subsidiaries will result in an automatic acceleration of the indebtedness under the Credit Facility. None of these events of default is specifically credit-related, but some could arise if there were a general deterioration of Forest's credit. The ISDA Master Agreements and Schedules contain a further credit-related termination event that would occur if Forest were to merge with another entity and the creditworthiness of the resulting entity was materially weaker than that of Forest.

The majority of Forest's derivative counterparties are financial institutions that are engaged in similar activities and have similar economic characteristics that, in general, could cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions. Forest does not require the posting of collateral for its benefit under its derivative agreements. However, the ISDA Master Agreements and Schedules generally contain netting provisions whereby if on any date amounts would otherwise be payable by each party to the other, then on such date, the party that owes the larger amount will pay the excess of that amount over the smaller amount owed by the other party, thus satisfying each party's obligations. These provisions generally apply to all derivative transactions, or all derivative transactions of the same type (e.g., commodity, interest rate, etc.), with the particular counterparty. If all counterparties failed, Forest would be exposed to a risk of loss equal to this net amount owed to Forest, the fair value of which was $79.7 million at June 30, 2012. If Forest suffered an event of default, each counterparty could demand immediate payment, subject to notification periods, of the net obligations due to it under the derivative agreements. At June 30, 2012, Forest owed a net derivative liability to one counterparty, the fair value of which was $3.2 million. In the absence of netting provisions, at June 30, 2012, Forest would be exposed to a risk of loss of $100.9 million under its derivative agreements, and Forest's derivative counterparties would be exposed to a risk of loss of $24.4 million.

On July 21, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Dodd-Frank Act") was enacted. As part of a broader financial regulatory reform, the Dodd-Frank Act includes derivatives reform that may impact Forest's business. Congress delegated many of the details of the Dodd-Frank Act to federal regulatory agencies, which are in the process of writing and implementing new rules. Forest is monitoring the impact, if any, that the Dodd-Frank Act and related rules will have on its existing derivative transactions under its outstanding ISDA Master Agreements and Schedules, as well as its ability to enter into such transactions and agreements in the future.

(9) COSTS, EXPENSES, AND OTHER

The table below sets forth the components of “Other, net” in the Condensed Consolidated Statements of Operations for the periods indicated.

	Three Months Ended June 30,		Six Months Ended June 30,	
	2012	2011	2012	2011
	(In Thousands)			
Accretion of asset retirement obligations	$1,597	$1,508	$3,195	$2,957
Legal proceeding liabilities	—	6,500	22,847	6,500
Other, net	1,858	827	4,333	