

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In re
PATRIOT COAL CORPORATION, et al.,
Debtors.¹

Chapter 11
Case No. 12-51502-659
(Jointly Administered)

Re: Docket No. 3501

**ORDER AUTHORIZING THE EXPANSION OF THE SCOPE
OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP
AS INDEPENDENT AUDITOR TO THE DEBTORS
NUNC PRO TUNC TO MARCH 18, 2013**

Upon the second supplemental application (the “**Second Supplemental Application**”)² of Patriot Coal Corporation and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “**Debtors**”), pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1, for authorization to expand the scope of employment and retention of Ernst & Young LLP (“**EY LLP**”) to provide the Retirement Plan Audit Services as defined in the Second Supplemental Application; and upon the declarations of Michael W. Hickenbotham, a partner of EY LLP, submitted in support of the Original Application, the First Supplemental Application, and the Second Supplemental Application (collectively, the “**Declarations**”); and the Court being satisfied, based on the representations made in the Declarations, that EY LLP continues to be a “disinterested person”

¹ The Debtors are the entities listed on Schedule 1 attached to the Second Supplemental Application. The employer tax identification numbers and addresses for each of the Debtors are set forth in the Debtors’ chapter 11 petitions.

² Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Second Supplemental Application.

as defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code, and, as required by Section 327(a) and referenced by Section 328(c) of the Bankruptcy Code, neither holds nor represents any interest adverse to the Debtors and their estates, and otherwise meets the standards for employment under the Bankruptcy Code; and the Court having jurisdiction to consider the Second Supplemental Application and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Second Supplemental Application and the requested relief being a core proceeding the Bankruptcy Court can determine pursuant to 28 U.S.C. § 157(b)(2); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Second Supplemental Application has been provided, and it appearing that no other or further notice need be provided; and the relief requested in the Second Supplemental Application being in the best interests of the Debtors and their estates and creditors; and the Court having reviewed the Second Supplemental Application; and the Court having determined that the legal and factual bases set forth in the Second Supplemental Application establish just cause for the relief granted herein; and there being no objections to the Second Supplemental Application and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Second Supplemental Application is approved as set forth herein; and it is further

ORDERED that the Debtors are hereby authorized to expand their employment and retention of EY LLP in the Debtors' Chapter 11 cases, *nunc pro tunc*, to March 18, 2013, on the terms provided in the Additional Engagement Letter, which is hereby approved as modified herein; and it is further

ORDERED that the Retirement Plan Audit Services to be provided by EY LLP are as follows:

- (a) Auditing and reporting on the financial statements and supplemental schedules of the Patriot Coal Corporation 401(k) Retirement Plan (the “**Plan**”) for the year ended December 31, 2012, which are to be included in the Plan’s Form 5500 filing with the Employee Benefits Security Administration of the Department of Labor (the “**Plan Audit Services**”); and
- (b) Any special audit-related projects that are integral to and necessary for the performance of the Plan Audit Services, such as research and/or consultation on special Plan business or financial issues (i.e., plan amendments, plan suspensions, etc.) (the “**Special Plan Audit-Related Services**”); and it is further

ORDERED that EY LLP shall continue to be compensated in accordance with, and will file interim and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with, sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, Local Rules, the United States Trustee Guidelines (collectively, the “**Fee Guidelines**”), the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered on August 2, 2012 [ECF No. 262] (the “original Order”), the Order Authorizing the Expansion of the Scope of Employment and Retention of Ernst & Young LLP entered on March 15, 2013 (the “First Expansion Order”) and any applicable orders of this Court; and it is further

ORDERED that, notwithstanding the prior paragraph, the Fee payable to EY LLP pursuant to the Additional Engagement Letter for the Plan Audit Services is hereby approved as reasonable and shall be subject to review only pursuant to the standards set forth in Section

328(a) of the Bankruptcy Code and shall not be subject to the standard of review set forth in Section 330 of the Bankruptcy Code; and it is further

ORDERED that, notwithstanding anything to the contrary contained herein, the U.S. Trustee retains all rights to respond or object to EY LLP's interim and final applications for compensation and reimbursement of expenses on the grounds of reasonableness under section 330 of the Bankruptcy Code; and, in the event the U.S. Trustee objects, the Court retains the right to review the interim and final applications pursuant to Section 330 of the Bankruptcy Code; and it is further

ORDERED that EY LLP is hereby authorized and directed to keep reasonably detailed time records in one-tenth of an hour increments and will submit, with any interim or final fee application, together with the time records, a narrative summary, by project category, of services rendered and will identify each professional rendering services, the category of services rendered and the amount of compensation requested; and it is further

ORDERED that, prior to any increases in rates, EY LLP shall file a supplemental affidavit with the Court and give ten business days' notice to the Debtors, the United States Trustee and any official committee, which supplemental affidavit shall explain the basis for the requested rate increases in accordance with Section 330(a)(3)(F) of the Bankruptcy Code and indicate whether the client has received notice of and approved the proposed rate increase; and it is further

ORDERED that, subject to EY LLP's compliance with the applicable professional standards in its performance of audit services for the Debtors, EY LLP shall use reasonable efforts to comply with clear and reasonable instructions of the Debtors in avoiding duplication of

services provided by the Debtors' other retained professionals in these Chapter 11 cases; and it is further

ORDERED that to the extent that there may be any inconsistency between the terms of the Second Supplemental Application, the Supplemental Application, the First Expansion Order, the Original Order, and this Order, the terms of this Order shall govern; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further

ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction for all matters arising from or related to the implementation of this Order; and it is further

ORDERED that proper, timely, adequate and sufficient notice of the Second Supplemental Application has been provided in accordance with the Bankruptcy Code, the Bankruptcy Rules and the Local Rules, and no other or further notice of the Second Supplemental Application or the entry of this Order shall be required.


KATHY A. SURRATT-STATES
Chief United States Bankruptcy Judge

DATED: April 22, 2013
St. Louis, Missouri
jjh

Order prepared by:
Marshall S. Huebner
Damian S. Schaible
Brian M. Resnick
Michelle M. McGreal
DAVIS POLK & WARDWELL LLP
450 Lexington Avenue
New York, New York 10017

In re:
Patriot Coal Corporation
Debtor

Case No. 12-51502-kss
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0865-4

User: klom
Form ID: pdfol

Page 1 of 4
Total Noticed: 1

Date Rcvd: Apr 22, 2013

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 24, 2013.

aty +Marshall Scott Huebner, Davis Polk & Wardwell LLP, 450 Lexington Avenue,
New York, NY 10017-3982

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

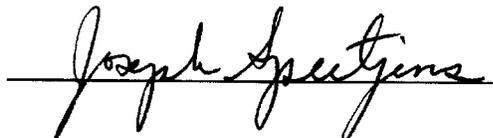
Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 24, 2013

Signature:



District/off: 0865-4

User: klom
Form ID: pdfol

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Total Noticed: 1

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 22, 2013 at the address(es) listed below:

Alan D. Strasser on behalf of Creditor Aurelius Capital Management, LP
astrasser@robbsrussell.com, sberini@robbsrussell.com
Angela Ferrante on behalf of Other Professional GCG, Inc. angela.ferrante@gcginc.com,
pacerteam@gcginc.com;elizabeth.vrato@gcginc.com;kevin.grover@gcginc.com;alison.moodie@gcginc.com;
jeffrey.demma@gcginc.com;ryan.nadick@gcginc.com
Angela L Schisler on behalf of Creditor Committee Official Committee of Unsecured Creditors
als@carmodymacdonald.com,
tmayer@kramerlevin.com;arogoff@kramerlevin.com;boneill@kramerlevin.com;gplotko@kramerlevin.com;ay
erramalli@kramerlevin.com;sblank@kramerlevin.com;abyowitz@kramerlevin.com;awong@kramerlevin.com;h
vanaria@kramerlevin.com;jwagner@kramerlevin.com
Anna M. Alfonso on behalf of Creditor Bank of America, N.A. aalfonso@willkie.com,
mao@willkie.com
Ariel N. Lavinbuk on behalf of Creditor Aurelius Capital Management, LP
alavinbuk@robbsrussell.com
Arthur Traynor on behalf of Creditor United Mine Workers of America atraynor@umwa.org
Arthur E. Rosenberg on behalf of Interested Party Drummond Coal Sales, Inc.
arthur.rosenberg@hklaw.com
Ashley B. Osborn on behalf of Creditor Conveying Solutions, LLC moedbknotices@southlaw.com
Barbara J. Grabowski on behalf of Interested Party Commonwealth of Pennsylvania, Department of
Environmental Protection bgrabowski@pa.gov, jolevin@pa.gov
Benjamin S Kaminetzky on behalf of Debtor Patriot Coal Corporation ben.kaminetzky@davispolk.com
Bonnie L. Clair on behalf of Creditor Ohio Valley Coal Company
blcattymo@summerscomptonwells.com
Bradley P Schneider on behalf of Creditor CompassPoint Partners, L.P. schneider@stlouislaw.com
Brian C. Walsh on behalf of Debtor Patriot Coal Corporation brian.walsh@bryancave.com,
erica.woods@bryancave.com
Bryan David Lemoine on behalf of Interested Party Cliff's Natural Resources Inc.
lemoine@mcmahonberger.com, mangiore@mcmahonberger.com
Carl E. Black on behalf of Interested Party Peabody Energy Corporation ceblack@jonesday.com
Casey M Cantrell Swartz on behalf of Creditor J.H. Fletcher & Co. cswartz@taftlaw.com
Catherine C Whittaker on behalf of Creditor Blue Eagle Land, LLC cwhittaker@shb.com
Charles I Jones on behalf of Interested Party Cole & Crane Real Estate Trust
cjones@campbellwoods.com
Chrisandrea L. Turner on behalf of Creditor Argonaut Insurance Company clturner@stites.com
Christopher N. Grant on behalf of Creditor United Mine Workers of America cng@schuchatcw.com,
notices@schuchatcw.com;rm@schuchatcw.com
Christopher S Smith on behalf of Creditor Shonk Land Company LLC chris@hhsmlaw.com
Daniel A. West on behalf of Creditor Conveying Solutions, LLC moedbknotices@southlaw.com
Daniel D. Doyle on behalf of Creditor Caterpillar Financial Services Corporation
ddoyle@lathropgagge.com, lschorr@lathropgagge.com
Danielle A. Suberi on behalf of Creditor Continental Crushing & Conveying, Inc
dsuberi@demlawllc.com, dsuberi@yahoo.com;whickey@demlawllc.com;nneske@demlawllc.com
David A. Sosne on behalf of Counter-Claimant Boone East Development Co., Performance Coal Co.,
And New River Energy Corp. dasattymo@scwpcplaw.com
David A. Warfield on behalf of Special Counsel Thompson Coburn LLP dwarfield@thompsoncoburn.com
David R. Barney on behalf of Creditor Alexis Cook drbarneywv@gmail.com, melissarose03@gmail.com
Desiree Wolford on behalf of Creditor Missouri Department of Revenue edmoecf@dor.mo.gov
E. Rebecca Case on behalf of Creditor Shonk Land Company LLC erc@stoneleyton.com,
ercecfc@gmail.com
Earl L. Martin on behalf of Creditor Boehl Stopher & Graves, LLP emartin@bsg-law.com
Edward L. Dowd on behalf of Creditor The United Mine Workers of America 2012 Retiree Bonus
Account Trust edowd@dowdbennett.com
Emily L. Pagorski on behalf of Creditor Kentucky Utilities Company emily.pagorski@skofirm.com
Eric Lopez Schnabel on behalf of Interested Party U.S. Bank National Association
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Eric Michael Wilson on behalf of Creditor State of West Virginia, Dept of Tax & Revenue
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Erik Glenn Detlefsen on behalf of Interested Party U.S. Bank National Association
detlefsen.erik@dorsey.com
Frank Peretore on behalf of Creditor Somerset Capital Group, Ltd. peretore@peretore.com,
scott.chait@peretore.com
Frederick Perillo on behalf of Creditor United Mine Workers of America fp@previant.com
Glenn R. Bronson on behalf of Creditor Republic Bank grb@princeyeates.com,
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Grant Crandall on behalf of Creditor United Mine Workers of America gcrandall@umwa.org
Gregory D. Willard on behalf of Creditor Committee Official Committee of Unsecured Creditors
gdw@carmodymacdonald.com
Gregory F. Herkert on behalf of Creditor Gelco Corporation gherkert@stolarlaw.com
Howard S. Smotkin on behalf of Creditor Lawson Heirs Incorporated hss@stoneleyton.com,
hssecf@gmail.com
Ian T Peck on behalf of Creditor AmerCable Incorporated ian.peck@haynesboone.com,
ishmael.kamara@haynesboone.com
James Gadsden on behalf of Creditor Phillip Machine Service, Inc. bankruptcy@clm.com
James E. Crowe on behalf of Creditor The United Mine Workers of America 2012 Retiree Bonus
Account Trust jcrowe@dowdbennett.com, tcampbell@dowdbennett.com
James I. Singer on behalf of Creditor United Mine Workers of America jis@schuchatcw.com,
mw@schuchatcw.com

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Total Noticed: 1

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

James W. Lane on behalf of Interested Party Alpha Engineering Services, Inc.
jim.lane@jimlaneattorneyatlaw.com
Jason P. Alter on behalf of Creditor Broun Properties, LLC jalter@mcguirewoods.com
Joel O. Christensen on behalf of Creditor Tire Centers, LLC. jchristensen@armstrongteasdale.com
John D. McAnnar on behalf of Creditor Committee Official Committee of Unsecured Creditors
jdm@carmodymacdonald.com, cjz@carmodymacdonald.com;gdw@carmodymacdonald.com
John J. Hall on behalf of Creditor Arch Coal, Inc. jhall@lewisrice.com
John S. Meyer on behalf of Witness Irl Engelhardt meyer@capessokol.com
Jonathan Bondy on behalf of Creditor Aspen American Insurance Company jbondy@wolffsamson.com
Jonathan I. Levine on behalf of Interested Party Wilmington Trust Company jlevine@akllp.com
Joseph G. Bunn on behalf of Defendant STB Ventures, Inc. jgbunn@efjones.com
Joseph G. Gibbons on behalf of Creditor Century Indemnity Company gibbonsj@whiteandwilliams.com
Joseph W. Caldwell on behalf of Creditor Bulldog Excavating, LLC joecaldwell@frontier.com,
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Karen L Gilman on behalf of Creditor Aspen American Insurance Company kgilman@wolffsamson.com,
ecf@wolffsamson.com
Kathleen Marie Saunier on behalf of Interested Party Commonwealth of Kentucky, Energy and
Environment Cabinet kathleen.saunier@ky.gov
Kevin W Thompson on behalf of Creditor Alexis Cook kwthompsonwv@gmail.com,
thompsonbarneywv@gmail.com
Kimberly J. Robinson on behalf of Creditor Motion Industries, Inc. kim.robinson@bfkn.com
Kristi A. Davidson on behalf of Creditor Caterpillar Financial Services Corporation
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Lars A. Peterson on behalf of Auditor Ernst & Young LLP lapeterson@foley.com
Laura Thoms on behalf of Creditor United States Environmental Protection Agency
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Laura Toledo on behalf of Creditor Bank of America, N.A. ltoledo@lathroppage.com,
sking@lathroppage.com
Laura Uberti Hughes on behalf of Debtor Patriot Coal Corporation laura.hughes@bryancave.com
Lawrence E. Oscar on behalf of Interested Party Cliff's Natural Resources Inc.
leoscar@hahnlaw.com, hlpcr@hahnlaw.com
Lee J. Viorel on behalf of Creditor Hawthorn Bank lviorel@lowtherjohnson.com
Leonora S. Long on behalf of U.S. Trustee Office of U.S. Trustee leonora.long@usdoj.gov
Lisa Epps Dade on behalf of Interested Party U.S. Bank National Association
leppsdade@spencerfane.com,
lwright@spencerfane.com;ccarpenter@spencerfane.com;kreitz@spencerfane.com
Lloyd A. Palans on behalf of Debtor Patriot Coal Corporation lpalans@bryancave.com,
lwilson@bryancave.com
Margaret M. Anderson on behalf of Creditor Old Republic Insurance Company manderson@fslc.com
Mark Moedritzer on behalf of Creditor Blue Eagle Land, LLC mmoedritzer@shb.com,
mwarnecker@shb.com
Mark A. Hiller on behalf of Creditor Aurelius Capital Management, LP mhiller@robbinssussell.com
Mark Lawrence French on behalf of Interested Party Raymond Logan mfrench@cfc-law.com
Mark V. Bossi on behalf of Special Counsel Thompson Coburn LLP mbossi@thompsoncoburn.com,
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Marshall C. Turner on behalf of Creditor Citibank, N.A. marshall.turner@huschblackwell.com
Mary Louise Fullington on behalf of Creditor County of Henderson, Kentucky
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Matthew S Layfield on behalf of Creditor J.H. Fletcher & Co. mlayfield@polsinelli.com,
robrien@polsinelli.com;stldocketing@polsinelli.com
Meredith Thomas Persinger on behalf of Creditor Branch Banking & Trust Company
mtplaw@frontier.com
Michael A. Becker on behalf of Interested Party Brittany McGhee mab@mabeckerlaw.com,
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Michael A. Cohen on behalf of Debtor Patriot Coal Corporation macohen@curtis.com,
hhiznay@curtis.com;bkotliar@curtis.com
Michael E. Idzkowski on behalf of Interested Party State of Ohio, Department of Natural
Resources michael.idzkowski@ohioattorneygeneral.gov
Michael J. Roeschenthaler on behalf of Creditor Alice Ann Wright, Wright Holdings, LLC
mroeschenthaler@mcguirewoods.com
Michael Patrick Wood on behalf of Creditor The Commonwealth of Kentucky, Energy and
Environment Cabinet, Department for Natural Resources michael.wood@ky.gov
Michael R Carney on behalf of Creditor Interested Shareholders mcarney@mckoolsmith.com
Michelle M. McGreal on behalf of Debtor Patriot Coal Corporation
bankruptcy.routing@davispolk.com
Nathan A Gambill on behalf of Creditor State of Michigan, Department of Treasury, Revenue
Division, Lansing gambilln@michigan.gov
Norah J. Ryan on behalf of Creditor American Electric Power norah.ryan@att.net
Office of U.S. Trustee USTPRegion13.SL.ECF@USDOJ.gov
Patrick J. McLaughlin on behalf of Interested Party U.S. Bank National Association
mclaughlin.patrick@dorsey.com
Paul A. Green on behalf of Creditor The United Mine Workers of America 2012 Retiree Bonus
Account Trust pgreen@mooneygreen.com
Paul A. Randolph on behalf of U.S. Trustee Office of U.S. Trustee paul.a.randolph@usdoj.gov
Paul C. Hamill on behalf of Creditor Artisan Contracting, Inc. hamill@hnhpc.com,
hamillpc@gmail.com

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Total Noticed: 1

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

Paul J Wallace on behalf of Creditor United Leasing, Inc. pwallace@joneswallace.com, kstroud@joneswallace.com;ljones@joneswallace.com
Paula Batt Wilson on behalf of Interested Party Peabody Energy Corporation pbwilson@jonesday.com, lalbert@JonesDay.com, pmkral@JonesDay.com, kmmcvoy@jonesday.com
Penelope J. Jensen on behalf of Creditor Bank of America, N.A. pjensen@willkie.com, mao@willkie.com
Peter D. Kerth on behalf of Creditor C&A Cutterhead, Inc. pkerth@jenkinskling.com, mdarner@jenkinskling.com
Peter Stephen Russ on behalf of Creditor Caterpillar Financial Services Corporation peter.russ@bipc.com
Randall F. Scherck on behalf of Creditor Bank of America, N.A. rscherck@lathropgage.com
Richard J. Parks on behalf of Creditor Continental Crushing & Conveying, Inc , rjp@pietragallo.com;kas2@pietragallo.com;ms@pietragallo.com;ms@pietragallo.com
Robert Faxon on behalf of Interested Party Peabody Energy Corporation rfaxon@jonesday.com
Robert E. Eggmann on behalf of Creditor Harold Racer reggmann@demlawllc.com, triske@demlawllc.com;whickey@demlawllc.com;nneske@demlawllc.com
Ryan T. Schultz on behalf of Creditor Old Republic Insurance Company rschultz@fslc.com
Sarah Jean Geenen on behalf of Creditor United Mine Workers of America sjg@previant.com
Scott A. Greenberg on behalf of Creditor Penn Virginia Operating Co., L.L.C. sgreenberg@sandbergphoenix.com, rhileman@sandbergphoenix.com;jmcculloch@sandbergphoenix.com;jnitsch@sandbergphoenix.com
Scott N. Schreiber on behalf of Creditor Harold Racer sschreiber@stahlcowen.com
Seth B Shapiro on behalf of Creditor US Department of Labor seth.shapiro@usdoj.gov
Shawn M. Christianson on behalf of Creditor Oracle America, Inc. schristianson@buchalter.com, cmcintire@buchalter.com
Sherry K. Dreisewerd on behalf of Creditor H.A. Robson Trust, PRC Holdings, LLC, The Board of Trustees of Prichard School, The Trust with A.M. Prichard, III, Sarah Ann Prichard and Lewis Prichard dated December 30, 1983, The Robert B. LaFollet sdreisewerd@polsinelli.com, robrien@polsinelli.com;sdenison@polsinelli.com;stldocketing@polsinelli.com
Stephen H. Rovak on behalf of Creditor Kentucky Utilities Company stephen.rovak@snrdenton.com, dawn.doerr@snrdenton.com;stlouisdocket@dentons.com
Stephen L. Thompson on behalf of Creditor Central Contracting, Inc. sthompson@barth-thompson.com
Stephen Todd Hamby on behalf of Witness Irl Engelhardt hamby@capessokol.com, ohrt@capessokol.com
Steven Goldstein on behalf of Creditor Aurelius Capital Management, LP sg@goldsteinpressman.com
Steven J. Reisman on behalf of Debtor Patriot Coal Corporation sreisman@curtis.com
Steven L Thomas on behalf of Creditor Hughes Supply Company sthomas@kaycasto.com, jmartin@kaycasto.com
Steven M. Wallace on behalf of Interested Party U.S. Bank National Association swallace@kununlaw.com
Steven N. Cousins on behalf of Defendant Peabody Energy Corporation scousins@armstrongteasdale.com, mscott@armstrongteasdale.com
T. Kent Barber on behalf of Interested Party C.W. Electric, Inc. kbarber@dlgfir.com, dlgecf@dlgfir.com;dlgecf@gmail.com
Tanya D. Bosi on behalf of Creditor Caterpillar Financial Services Corporation tanya.bosi@bipc.com
Theresa Betro Anderson on behalf of Interested Party Pension Benefit Guaranty Corporation anderson.theresa@pbgc.gov, efile@pbgc.gov
Thomas H. Riske on behalf of Creditor Harold Racer triske@demlawllc.com, whickey@demlawllc.com;nneske@demlawllc.com
Thomas W. Frentz on behalf of Creditor Rudd Equipment Company tfrentz@middletonlaw.com
Todd W. Ruskamp on behalf of Creditor Blue Eagle Land, LLC truskamp@shb.com, dunn@shb.com;cwhittaker@shb.com;mmoderitzer@shb.com
Tracy A. Brown on behalf of Interested Party Ernie Burns tbrownfirm@bktab.com, txmotb@sbcglobal.net;casemanager@bktab.com;myecfmailtabpc@gmail.com;dgibson7@bktab.com
W. Timothy Miller on behalf of Creditor J.H. Fletcher & Co. miller@taftlaw.com

TOTAL: 127