

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In Re:)	Chapter 11
)	
PATRIOT COAL CORPORATION, <i>et al.</i>)	Case No. 12-51502
)	
Debtors.)	

**FIFTH MONTHLY STATEMENT OF FEES AND EXPENSES OF
MESIROW FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM MARCH 1, 2013 THROUGH MARCH 31, 2013**

Name of Applicant:	Mesirow Financial Consulting, LLC
Professional Services to:	The Official Committee of Unsecured Creditors
Retention:	Order Entered December 12, 2012 [Dkt. No. 1706] <i>nunc pro tunc</i> to July 24, 2012
Period for which Compensation and Reimbursement are sought:	March 1, 2013 through March 31, 2013
Amount of Compensation Incurred:	\$246,497.50
Voluntary Reduction:	\$ <u>0.00</u>
Actual Amount of Compensation sought as actual, reasonable, and necessary:	\$246,497.50
Less 20% Holdback per Interim Compensation Order	<u>49,299.50</u>
TOTAL OF FEES: (80%)	197,198.00
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	<u>428.90</u>
Total Amount of Fees and Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$197,626.90</u>

This is the Applicant's Fifth Monthly Fee Statement.

Average Rate per Hour	\$671.84
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FEE APPLICATION SUMMARY

Number	Date Filed	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
First Monthly Application 7/24/12 - 11/30/12 Docket # 1844	12/28/2012	07/24/12 - 11/30/12	\$ 573,630.00	\$ 2,250.31	\$ 458,904.00	\$ 2,250.31
Second Monthly Application 12/1/12 - 12/31/12 Docket # 2430	1/22/2013	12/1/12 - 12/31/12	\$ 217,243.50	\$ 2,256.16	\$ 173,794.80	\$ 2,256.16
Third Monthly Application 1/1/13 - 1/31/13 Docket # 3009	2/28/2013	1/1/13 - 1/31/13	\$ 192,097.50	\$ -	\$ 153,678.00	\$ -
Fourth Monthly Application 2/1/13 - 2/28/13 Docket # 3478	4/1/2013	2/1/13 - 2/28/13	\$ 221,967.01	\$ 746.57	\$ 177,573.61	\$ 746.57
TOTAL			\$ 1,204,938.01	\$ 5,253.04	\$ 963,950.41	\$ 5,253.04

TIME SUMMARY BY PROFESSIONAL

For the Period of March 1, 2013 through March 31, 2013

<u>PROFESSIONALS</u>				
<u>Employee Name</u>	<u>Titles</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Fees Billed in Application</u>
Kehl, Monty	Senior Managing Director	93.1	\$ 895.00	\$ 83,324.50
Lattig, Larry	Senior Managing Director	41.6	895.00	37,232.00
Williams, Jack	Senior Managing Director	16.4	895.00	14,678.00
Faulkner, Kevin	Senior Vice President	1.3	755.00	981.50
Rumas, David	Senior Vice President	2.4	755.00	1,812.00
Vidal, Adriana	Senior Vice President	30.5	755.00	23,027.50
Markin, Eric	Vice President	94.1	625.00	58,812.50
Boyer, Michael	Senior Associate	5.3	555.00	2,941.50
Han, Elijah	Associate	75.6	295.00	22,302.00
Amiot, Alison	Paraprofessional	6.6	210.00	1,386.00
		<u>366.9</u>		
Total fees covering March 1, 2013 through March 31, 2013				246,497.50
Total fees due				<u>\$ 246,497.50</u>
Blended Rate			\$ 671.84	

PROJECT CATEGORY SUMMARY

For the Period of March 1, 2013 through March 31, 2013

Exhibit	Time Detail Category	Hours	Fees
D-1	Court Hearings and Committee Meetings/Communications	31.0	25,256.00
D-2	Creditor Issues and Information Requests	12.5	10,781.50
D-3	Debtors' Meetings and Communications	10.4	8,383.00
D-4	Employee-related Benefits/KEIP Analysis	23.4	20,565.00
D-5	Employment Application	9.8	6,207.00
D-6	Fee Applications and Fee Statements	11.9	5,373.50
D-7	Financial and Company Analysis	253.4	157,136.00
D-8	Litigation Support	14.5	12,795.50
	TOTALS:	366.9	\$ 246,497.50

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In Re:)	
)	Chapter 11
)	
PATRIOT COAL CORPORATION, <i>et al.</i>)	Case No. 12-51502
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Debtors.)	

**FIFTH MONTHLY STATEMENT OF FEES AND EXPENSES OF
MESIROW FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM MARCH 1, 2013 THROUGH MARCH 31, 2013**

Mesirow Financial Consulting, LLC (“MFC”), financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) of Patriot Coal Corporation and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), submits this fifth statement (the “Monthly Statement”) of fees and expenses for the period of March 1, 2013 through March 31, 2013 in accordance with the Order To Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, entered August 2, 2012 [Docket No. 262] (the “Interim Compensation Order”).

A. Total MFC fees and expenses for March 1, 2013 through March 31, 2013 (the “Fifth Monthly Period”):

Total Fees for the Fifth Monthly Period:	\$246,497.50
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Total Expenses for the Fifth Monthly Period:	\$428.90
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B. Payment now sought by this Monthly Statement:

Fees:	\$197,198.00 (80% of above fee total)
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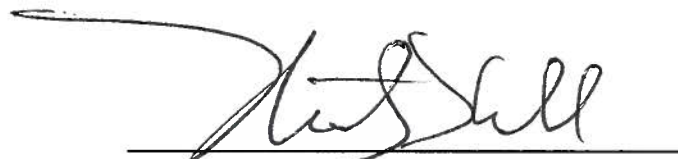
Expenses:	428.90
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Total now sought:	\$197,626.90
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1. Attached as **Exhibit A** are the names, titles, hourly rates and a summary of hours charged for the professionals and paraprofessionals providing services for the period covered by this Monthly Statement.
2. Attached as **Exhibit B** is a summary schedule of hours and fees charged for each category of services.
3. Attached as **Exhibit C** hereto is a summary schedule of actual and necessary expenses incurred during the Fifth Monthly Period.
4. Attached as **Exhibits D-1 – D-8** hereto are the detailed daily descriptions of services rendered by each professional and billed to the estate during the Fifth Monthly Period, including the hours necessarily incurred with respect to each task and the resultant fees.
5. Although every effort has been made to include all fees and expenses from the Fifth Monthly Period in this Monthly Statement, some fees and expenses from the Fifth Monthly Period might not be included in the Monthly Statement application due to delays caused by accounting and processing procedures. MFC reserves the right to seek such additional fees or expenses in subsequent fee applications.

Dated: Chicago, Illinois
May 7, 2013

Respectfully submitted:



Monty Kehl, Senior Managing Director
Mesirow Financial Consulting, LLC
353 North Clark Street
Chicago, IL 60654
(312) 595-8566
FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS

PATRIOT COAL CORPORATION, et al.

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES
FOR THE PERIOD MARCH 1, 2013 THROUGH MARCH 31, 2013**

EXHIBIT A

Listed below are the Mesirow Financial Consulting, LLC professionals who performed services during the referenced period, their respective hourly rates, hours incurred, and associated fees.

Name	Title	Rate	Hours	Fees
Kehl, Monty	Senior Managing Director	\$ 895.00	93.1	\$ 83,324.50
Lattig, Larry	Senior Managing Director	895.00	41.6	37,232.00
Williams, Jack	Senior Managing Director	895.00	16.4	14,678.00
Faulkner, Kevin	Senior Vice President	755.00	1.3	981.50
Rumas, David	Senior Vice President	755.00	2.4	1,812.00
Vidal, Adriana	Senior Vice President	755.00	30.5	23,027.50
Markin, Eric	Vice President	625.00	94.1	58,812.50
Boyer, Michael	Senior Associate	555.00	5.3	2,941.50
Han, Elijah	Associate	295.00	75.6	22,302.00
Amiot, Alison	Paraprofessional	210.00	6.6	1,386.00
TOTALS:			366.9	\$ 246,497.50

Net Fees \$ 246,497.50

Total Expenses \$ 428.90

Total Fees & Expenses Due \$ 246,926.40

Total Hourly Blended Rate \$ 671.84

PATRIOT COAL CORPORATION, et al.

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES
BY TIME DETAIL CATEGORY
FOR THE PERIOD MARCH 1, 2013 THROUGH MARCH 31, 2013**

EXHIBIT B

Listed below are the hours incurred and associated time charges for each time detail category.

Exhibit	Time Detail Category	Hours	Fees
D-1	Court Hearings and Committee Meetings/Communications	31.0	\$ 25,256.00
D-2	Creditor Issues and Information Requests	12.5	\$ 10,781.50
D-3	Debtors' Meetings and Communications	10.4	\$ 8,383.00
D-4	Employee-related Benefits/KEIP Analysis	23.4	\$ 20,565.00
D-5	Employment Application	9.8	\$ 6,207.00
D-6	Fee Applications and Fee Statements	11.9	\$ 5,373.50
D-7	Financial and Company Analysis	253.4	\$ 157,136.00
D-8	Litigation Support	14.5	\$ 12,795.50
	Subtotal:		\$ 246,497.50
	TOTALS:	366.9	\$ 246,497.50

Total Expenses	\$ 428.90
Total Fees and Expenses Due	\$ 246,926.40

EXHIBIT C

PATRIOT COAL CORPORATION, et al.
Summary of Expenses
March 1, 2013 through March 31, 2013

Listed below are the expenses incurred for each expense category:

Expense Category	Amount
Airfare	\$ 282.90
Ground Transportation	146.00
Lodging	-
Meals	-
Miscellaneous	-

Total Expenses Requested \$ 428.90

EXHIBIT C-1

PATRIOT COAL CORPORATION, et al.
Detail of Expenses
March 1, 2013 through March 31, 2013

Name	Date	Description	Amount
<i>Air</i>			
Kehl, Monty	3/25/2013	Air (One way from New York to Chicago).	\$ 282.90
			<i>Subtotal - Air</i> \$ 282.90
<i>Ground Transportation</i>			
Kehl, Monty	3/21/2013	Ground Transportation (From Newark to Hotel).	\$ 100.00
Kehl, Monty	3/24/2013	Ground Transportation (From Hotel to LaGuardia).	\$ 46.00
			<i>Subtotal - Ground Transportation</i> \$ 146.00
			Grand Total \$ 428.90

¹ MFC has voluntarily limited meals to a maximum of \$20 per person.

EXHIBIT D-1

PATRIOT COAL CORPORATION, et al.
Court Hearings and Committee Meetings/Communications
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Markin, Eric	3/1/2013	Participate in UCC professionals call.	1.0	\$ 625	\$ 625.00
Kehl, Monty	3/5/2013	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Markin, Eric	3/5/2013	Prepare for UCC call.	0.4	\$ 625	\$ 250.00
Markin, Eric	3/5/2013	Participate in UCC call.	2.3	\$ 625	\$ 1,437.50
Vidal, Adriana	3/5/2013	Participate in UCC call.	2.3	\$ 755	\$ 1,736.50
Markin, Eric	3/7/2013	Review various memos circulated by UCC counsel.	0.8	\$ 625	\$ 500.00
Vidal, Adriana	3/14/2013	Participate in UCC professionals call.	1.2	\$ 755	\$ 906.00
Williams, Jack	3/14/2013	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	3/15/2013	Participate in UCC call.	1.1	\$ 895	\$ 984.50
Lattig, Larry	3/15/2013	Review memorandum regarding pleadings update and hearing information received from UCC counsel.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	3/15/2013	Participate in UCC call.	1.1	\$ 755	\$ 830.50
Kehl, Monty	3/18/2013	Participate telephonically in AIP/CERP hearing.	2.2	\$ 895	\$ 1,969.00
Vidal, Adriana	3/18/2013	Participate in AIP/CERP hearing.	2.2	\$ 755	\$ 1,661.00
Lattig, Larry	3/19/2013	Participate in CERP/AIP hearing telephonically.	4.2	\$ 895	\$ 3,759.00
Kehl, Monty	3/20/2013	Participate in portion of UCC call.	1.1	\$ 895	\$ 984.50
Lattig, Larry	3/20/2013	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Lattig, Larry	3/20/2013	Review transcript of March 18, 2013 hearing received from UCC counsel.	2.4	\$ 895	\$ 2,148.00
Vidal, Adriana	3/20/2013	Participate in UCC call.	2.3	\$ 755	\$ 1,736.50
Court Hearings and Committee Meetings/Communications Total			31.0		\$ 25,256.00

EXHIBIT D-2

PATRIOT COAL CORPORATION, et al.
Creditor Issues and Information Requests
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	3/1/2013	Participate in call/meeting with unsecured creditor.	2.2	\$ 895	\$ 1,969.00
Kehl, Monty	3/4/2013	Secure and send copies of handouts from US Bank meeting to UCC counsel.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	3/5/2013	Update and review outstanding data requests.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	3/5/2013	Draft email to J. Mazzotti (Alix Partners) regarding status of outstanding data requests.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	3/6/2013	Communications with J. Mazzotti (Alix Partners) regarding the status of data requested.	0.3	\$ 755	\$ 226.50
Kehl, Monty	3/14/2013	Direct response to UCC member's financial advisor for information.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	3/14/2013	Communications with M. Kehl (MFC) regarding data requests by W. Elggren (Navigant).	0.5	\$ 755	\$ 377.50
Vidal, Adriana	3/14/2013	Review the Debtors data room for documentation requested by W. Elggren (Navigant).	0.6	\$ 755	\$ 453.00
Vidal, Adriana	3/14/2013	Communications with W. Elggren (Navigant) regarding data requests.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	3/14/2013	Draft email to UCC professionals summarizing requests by UCC member and available documentation provided.	0.4	\$ 755	\$ 302.00
Kehl, Monty	3/22/2013	Attend meeting with Debtors' counsel and creditor.	3.1	\$ 895	\$ 2,774.50
Kehl, Monty	3/26/2013	Correspond with UCC member's financial advisors and UCC counsel regarding access to information.	0.7	\$ 895	\$ 626.50
Kehl, Monty	3/28/2013	Participate in meeting with UCC professional and UMWA.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	3/28/2013	Correspond with UCC counsel regarding access to PEO information for UCC member's financial advisor.	0.3	\$ 895	\$ 268.50
Creditor Issues and Information Requests Total			12.5		\$ 10,781.50

EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.
Debtors' Meetings and Communications
February 1, 2013 through February 28, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	3/6/2013	Call with Debtors' investment banker to discuss Debtors' comment to UCC statement in support of AIP/CERP.	0.8	\$ 895	\$ 716.00
Kehl, Monty	3/8/2013	Participate in call with Alix Partners regarding Debtors' financial statements and intercompanies.	1.4	\$ 895	\$ 1,253.00
Markin, Eric	3/8/2013	Participate in call with Alix Partners regarding Debtors' financial statements and intercompanies.	1.4	\$ 625	\$ 875.00
Vidal, Adriana	3/8/2013	Participate in call with Alix Partners regarding Debtor financial statements and intercompanies.	1.4	\$ 755	\$ 1,057.00
Kehl, Monty	3/12/2013	Communicate with Debtors' financial advisors regarding intercompany claims.	0.8	\$ 895	\$ 716.00
Kehl, Monty	3/13/2013	Correspond with Debtors' financial advisor regarding litigation and environmental claims.	0.4	\$ 895	\$ 358.00
Kehl, Monty	3/14/2013	Correspond with Debtors' financial advisor to receive listing of filed environmental claims.	0.3	\$ 895	\$ 268.50
Markin, Eric	3/19/2013	Send email to R. McWilliams (Alix Partners) regarding general unsecured claims.	0.3	\$ 625	\$ 187.50
Kehl, Monty	3/21/2013	Participate in call with UCC and Debtor professionals to discuss 1113/1114 motion.	0.8	\$ 895	\$ 716.00
Kehl, Monty	3/21/2013	Direct staff on communications with Debtor's financial advisors regarding claims and royalty agreements.	0.8	\$ 895	\$ 716.00
Markin, Eric	3/21/2013	Prepare for call with Alix Partners.	0.4	\$ 625	\$ 250.00
Markin, Eric	3/21/2013	Participate in call with Alix Partners to discuss third party claims estimates.	0.6	\$ 625	\$ 375.00
Kehl, Monty	3/28/2013	Call with Debtors financial advisor to discuss OPEB claims.	0.6	\$ 895	\$ 537.00
Kehl, Monty	3/31/2013	Correspond with Debtors' financial advisor regarding intercompany matrix.	0.4	\$ 895	\$ 358.00
Debtors' Meetings and Communications Total			10.4		\$ 8,383.00

EXHIBIT D-4

PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	3/4/2013	Discussion with D. Rumas (MFC) regarding assistance to assess the OPEB obligation under ACA and mitigation thereof.	0.2	\$ 895	\$ 179.00
Lattig, Larry	3/4/2013	Review correspondence regarding recommendation for motion to terminate a non-qualified deferred compensation plan and movant's equity committee expert report received from UCC counsel	0.6	\$ 895	\$ 537.00
Rumas, David	3/4/2013	Discussion with M. Kehl (MFC) regarding assistance to assess the OPEB obligation under ACA and mitigation thereof.	0.2	\$ 755	\$ 151.00
Kehl, Monty	3/6/2013	Review Debtors' comments to UCC's statement in support of AIP/CERP.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	3/6/2013	Call with UCC counsel to discuss UCC's statement in support of AIP/CERP.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	3/6/2013	Communications with M. Kehl (MFC) regarding the Debtors CERP/AIP.	0.3	\$ 755	\$ 226.50
Kehl, Monty	3/8/2013	Correspond with UCC counsel regarding statement of support for Debtors' proposed AIP/CERP.	0.9	\$ 895	\$ 805.50
Rumas, David	3/8/2013	Perform initial research regarding ACA and private exchanges.	1.5	\$ 755	\$ 1,132.50
Kehl, Monty	3/11/2013	Review objections filed to Debtors' AIP/CERP motions.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	3/11/2013	Review summaries of UMWA and Plans' objections to CERP and AIP received from UCC counsel.	1.4	\$ 895	\$ 1,253.00
Rumas, David	3/11/2013	Review researched materials regarding private exchanges.	0.7	\$ 755	\$ 528.50
Kehl, Monty	3/12/2013	Study UMWA's objection to the Debtors' proposed AIP/CERP.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	3/12/2013	Study Fund's objections to Debtors' proposed AIP/CERP.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	3/13/2013	Review redacted transcript from David Juza (UMWA Plans' CERP/AIP witness) deposition received from UCC counsel.	1.9	\$ 895	\$ 1,700.50
Lattig, Larry	3/14/2013	Review draft CERP/AIP statement in support received from UCC counsel.	0.5	\$ 895	\$ 447.50
Lattig, Larry	3/14/2013	Review CERP/AIP reply brief received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	3/15/2013	Review and provide comments to UCC's statement of support to proposed AIP/CERP.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	3/15/2013	Review unredacted 1113/1114 pleadings received from UCC counsel.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	3/15/2013	Review revised CERP/AIP statement in support received from UCC counsel.	0.5	\$ 895	\$ 447.50
Lattig, Larry	3/15/2013	Review Debtors' reply to objections to the CERP and AIP.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	3/19/2013	Review correspondence regarding 1113/1114 issues received from UCC counsel.	0.5	\$ 895	\$ 447.50
Lattig, Larry	3/20/2013	Review Ohio Valley Coal objection to Debtors' 1113/1114 motion received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	3/20/2013	Review summary of proposed 1113 and 1114 modifications received from UCC counsel.	0.6	\$ 895	\$ 537.00
Employee-related Benefits/KEIP Analysis Total			23.4		\$ 20,565.00

EXHIBIT D-5

PATRIOT COAL CORPORATION, et al.
Employment Application
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Boyer, Michael	3/4/2013	Review updated supplemental conflict check results.	2.7	\$ 555	\$ 1,498.50
Boyer, Michael	3/4/2013	Correspondence with MFC Research team regarding possible relationships with conflict check results.	0.6	\$ 555	\$ 333.00
Kehl, Monty	3/4/2013	Direct supplemental conflict check.	1.1	\$ 895	\$ 984.50
Boyer, Michael	3/5/2013	Review results of returned relationship details of conflict check results.	1.5	\$ 555	\$ 832.50
Markin, Eric	3/5/2013	Analyze results of relationship search.	0.4	\$ 625	\$ 250.00
Markin, Eric	3/6/2013	Analyze results of relationship search.	1.0	\$ 625	\$ 625.00
Boyer, Michael	3/8/2013	Update supplemental conflict check results.	0.5	\$ 555	\$ 277.50
Markin, Eric	3/12/2013	Analyze results of relationship search.	0.8	\$ 625	\$ 500.00
Vidal, Adriana	3/19/2013	Review initial conflicts check for items for follow up.	1.2	\$ 755	\$ 906.00
Employment Application Total			9.8		\$ 6,207.00

EXHIBIT D-6

PATRIOT COAL CORPORATION, et al.
Fee Applications and Fee Statements
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Amiot, Alison	3/1/2013	Enter January 2013 invoice in billing system and prepare WIP reconciliation.	0.8	\$ 210	\$ 168.00
Amiot, Alison	3/20/2013	Prepare draft of February 2013 fee statement exhibits with the exception of exhibits C and C-1.	2.7	\$ 210	\$ 567.00
Amiot, Alison	3/20/2013	Prepare draft of February 2013 fee statement exhibits C and C-1.	0.8	\$ 210	\$ 168.00
Markin, Eric	3/26/2013	Review narrative for February fee statement.	1.2	\$ 625	\$ 750.00
Amiot, Alison	3/27/2013	Update February 2013 fee statement exhibits per E. Markin's (MFC) comments.	0.9	\$ 210	\$ 189.00
Amiot, Alison	3/27/2013	Update February 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.5	\$ 210	\$ 105.00
Amiot, Alison	3/27/2013	Prepare draft of February 2013 fee statement narrative.	0.6	\$ 210	\$ 126.00
Kehl, Monty	3/27/2013	Review and revise February invoice.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	3/27/2013	Direct distribution of MFC invoice to counsel.	0.3	\$ 895	\$ 268.50
Markin, Eric	3/27/2013	Review exhibits for February fee statement.	1.6	\$ 625	\$ 1,000.00
Amiot, Alison	3/28/2013	Finalize February 2013 fee statement package for filing by UCC counsel.	0.3	\$ 210	\$ 63.00
Kehl, Monty	3/28/2013	Distribute MFC's February invoice to the UCC with comments.	0.6	\$ 895	\$ 537.00
Fee Applications and Fee Statements Total			11.9		\$ 5,373.50

EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
March 1, 2013 through March 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	3/1/2013	Participate in UCC professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	3/1/2013	Direct analysis of 3rd party pre-petition claims on Panther complex.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/1/2013	Direct analysis of pre-petition intercompany claims.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	3/1/2013	Direct analysis of post-petition 3rd party claims.	1.1	\$ 895	\$ 984.50
Kehl, Monty	3/1/2013	Direct analysis of post-petition intercompany claims.	0.8	\$ 895	\$ 716.00
Markin, Eric	3/1/2013	Analyze intercompany and third party claims for Panther cluster.	3.8	\$ 625	\$ 2,375.00
Markin, Eric	3/1/2013	Participate in call with A. Vidal (MFC) to discuss Panther cluster analysis.	0.5	\$ 625	\$ 312.50
Vidal, Adriana	3/1/2013	Participate in UCC professionals call.	1.0	\$ 755	\$ 755.00
Vidal, Adriana	3/1/2013	Provide staff with guidance in compiling third party and intercompany claims analysis for the Panther LLC cluster.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	3/1/2013	Review of the Debtors' 9/30/12 consolidating balance sheet regarding liabilities subject to compromise and post-petition liabilities for select categories for all Debtors and for the Panther Cluster.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	3/1/2013	Participate in call with E. Markin (MFC) to discuss Panther cluster analysis.	0.5	\$ 755	\$ 377.50
Williams, Jack	3/1/2013	Analysis of recent filings and public documents regarding intercompanies and spinoff.	0.7	\$ 895	\$ 626.50
Kehl, Monty	3/4/2013	Direct intercompany transfer of value.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	3/4/2013	Study summary of UMWA proposal.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	3/4/2013	Study Tire Center objection to reclamation report.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/4/2013	Discuss Panther cluster analysis with E. Markin (MFC).	0.3	\$ 895	\$ 268.50
Lattig, Larry	3/4/2013	Review pleading update memorandum received from UCC counsel.	0.3	\$ 895	\$ 268.50
Lattig, Larry	3/4/2013	Review UMWA proposal summary received from UCC counsel.	4.0	\$ 895	\$ 3,580.00
Lattig, Larry	3/4/2013	Review analysis of UMWA's proposed global settlement received from UCC counsel.	0.4	\$ 895	\$ 358.00
Markin, Eric	3/4/2013	Discuss Panther cluster analysis with M. Kehl (MFC).	0.3	\$ 625	\$ 187.50
Markin, Eric	3/4/2013	Create template for intercompany and third party claims analysis.	3.7	\$ 625	\$ 2,312.50
Markin, Eric	3/4/2013	Analyze intercompany and third party claims for Appalachia, Beaver Dam, and Big Eagle Rail.	1.6	\$ 625	\$ 1,000.00
Kehl, Monty	3/5/2013	Participate on call with UMWA and the Fund to discuss UCC's settlement proposal.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	3/5/2013	Participate in call with UCC professionals to prepare for UCC call.	0.6	\$ 895	\$ 537.00
Kehl, Monty	3/5/2013	Call with UCC counsel to discuss environmental expenses and disbursements.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/5/2013	Call with UCC Counsel to discuss priority of claims.	1.3	\$ 895	\$ 1,163.50
Markin, Eric	3/5/2013	Update template for third party and intercompany claims analysis.	2.2	\$ 625	\$ 1,375.00
Markin, Eric	3/5/2013	Review and analyze Debtors' Schedules.	1.1	\$ 625	\$ 687.50
Markin, Eric	3/5/2013	Review Schedules for employee claims.	0.6	\$ 625	\$ 375.00
Vidal, Adriana	3/5/2013	Participate in call with UCC professionals to prepare for UCC call.	0.6	\$ 755	\$ 453.00
Kehl, Monty	3/6/2013	Analyze Debtors' tax returns.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	3/6/2013	Direct intercompany analysis.	2.7	\$ 895	\$ 2,416.50
Markin, Eric	3/6/2013	Analyze schedules for employee claims.	3.1	\$ 625	\$ 1,937.50
Markin, Eric	3/6/2013	Analyze intercompany and third party claims for various Debtors.	1.7	\$ 625	\$ 1,062.50
Markin, Eric	3/6/2013	Prepare data request.	0.4	\$ 625	\$ 250.00
Han, Elijah	3/7/2013	Prepare Legal Entity Recovery Analysis regarding intercompany payables (Debtors A through L).	2.1	\$ 295	\$ 619.50
Han, Elijah	3/7/2013	Prepare Legal Entity Recovery Analysis regarding intercompany payables (Debtors M through Y).	2.3	\$ 295	\$ 678.50
Han, Elijah	3/7/2013	Prepare Legal Entity Recovery Analysis regarding other unsecured claims (Debtors A through L).	1.8	\$ 295	\$ 531.00
Kehl, Monty	3/7/2013	Provide information to UCC counsel regarding debtor financials.	1.1	\$ 895	\$ 984.50
Kehl, Monty	3/7/2013	Direct analysis for state tax returns.	1.1	\$ 895	\$ 984.50
Kehl, Monty	3/7/2013	Call with UCC counsel to discuss MOR.	0.5	\$ 895	\$ 447.50
Lattig, Larry	3/7/2013	Review correspondence regarding proposed coal sales contract received from UCC counsel.	0.2	\$ 895	\$ 179.00
Lattig, Larry	3/7/2013	Review pleading update memorandum received from UCC counsel.	0.6	\$ 895	\$ 537.00
Markin, Eric	3/7/2013	Direct E. Han (MFC) in third party and intercompany claims analysis by Debtor.	1.9	\$ 625	\$ 1,187.50

EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.
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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	3/7/2013	Communications with staff regarding intercompany analysis with respect to pre-petition balances.	0.4	\$ 755	\$ 302.00
Han, Elijah	3/8/2013	Prepare Legal Entity Recovery Analysis regarding other unsecured claims (Debtors M through Y).	1.9	\$ 295	\$ 560.50
Han, Elijah	3/8/2013	Prepare Legal Entity Recovery Analysis regarding intercompany receivables (Debtors A through L).	2.2	\$ 295	\$ 649.00
Han, Elijah	3/8/2013	Prepare Legal Entity Recovery Analysis regarding intercompany receivables (Debtors M through Y).	2.4	\$ 295	\$ 708.00
Han, Elijah	3/8/2013	Prepare Legal Entity Recovery Analysis regarding distributing values and residual values (Debtors A through Y).	1.9	\$ 295	\$ 560.50
Kehl, Monty	3/8/2013	Provide summary to UCC counsel for Debtors' financial statements by Debtor.	2.6	\$ 895	\$ 2,327.00
Lattig, Larry	3/8/2013	Review September 2012 supplemental monthly operating report (Docket number 2127) and December 2012 monthly operating report (Docket number 2904) received from staff.	1.3	\$ 895	\$ 1,163.50
Markin, Eric	3/8/2013	Prepare memo regarding status of third party and intercompany claims analysis by Debtor.	1.8	\$ 625	\$ 1,125.00
Markin, Eric	3/8/2013	Review progress of third party and intercompany claims analysis by Debtor.	3.1	\$ 625	\$ 1,937.50
Vidal, Adriana	3/8/2013	Communications with R. McWilliams (Alix Partners) regarding updated intercompany reports as of the spin date and post date balances.	0.3	\$ 755	\$ 226.50
Han, Elijah	3/11/2013	Prepare Legal Entity Recovery Analysis regarding Post-Spin Off Balances (Debtors A through L).	1.1	\$ 295	\$ 324.50
Han, Elijah	3/11/2013	Prepare Legal Entity Recovery Analysis regarding Post-Spin Off Balances (Debtors M through Y).	1.9	\$ 295	\$ 560.50
Kehl, Monty	3/11/2013	Participate in UCC professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	3/11/2013	Direct analysis of impact of affordable care act on Patriot's health care liability.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	3/11/2013	Participate in telephone conference with L. Lattig and J. Williams (both MFC) regarding BR 2015 and separate entity reporting.	0.2	\$ 895	\$ 179.00
Lattig, Larry	3/11/2013	Participate in telephone conference with M. Kehl and J. Williams (both MFC) regarding BR 2015 and separate entity reporting.	0.2	\$ 895	\$ 179.00
Markin, Eric	3/11/2013	Participate in UCC professionals call.	1.1	\$ 625	\$ 687.50
Markin, Eric	3/11/2013	Analyze changes in intercompany balances from petition date.	3.3	\$ 625	\$ 2,062.50
Markin, Eric	3/11/2013	Prepare workpapers for select analyses.	1.9	\$ 625	\$ 1,187.50
Vidal, Adriana	3/11/2013	Participate in UCC professionals call.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	3/11/2013	Update and review memo to the file summarizing conference call with R. McWilliams (Alix Partners).	0.7	\$ 755	\$ 528.50
Vidal, Adriana	3/11/2013	Review and reconcile estimated environmental claims with data in the Debtors financial statements.	0.3	\$ 755	\$ 226.50
Williams, Jack	3/11/2013	Participate in UCC professionals call.	1.1	\$ 895	\$ 984.50
Williams, Jack	3/11/2013	Participate in telephone conference with L. Lattig and M. Kehl regarding BR 2015 and separate entity reporting.	0.2	\$ 895	\$ 179.00
Han, Elijah	3/12/2013	Revise Legal Entity Recovery Analysis regarding intercompany receivables.	1.5	\$ 295	\$ 442.50
Han, Elijah	3/12/2013	Revise Legal Entity Recovery Analysis regarding intercompany payables.	1.3	\$ 295	\$ 383.50
Han, Elijah	3/12/2013	Revise Legal Entity Recovery Analysis regarding Post-Spin Off balances.	1.6	\$ 295	\$ 472.00
Kehl, Monty	3/12/2013	Review and provide comments to UCC counsel's draft email on Debtor financials/intercompanies.	0.7	\$ 895	\$ 626.50
Kehl, Monty	3/12/2013	Discuss environmental claims with UCC counsel.	0.4	\$ 895	\$ 358.00
Markin, Eric	3/12/2013	Incorporate revisions to third-party and intercompany claims analysis under M. Kehl (MFC) direction.	1.6	\$ 625	\$ 1,000.00
Han, Elijah	3/13/2013	Analyze Post-Spin Off balances in intercompany claims analysis.	1.2	\$ 295	\$ 354.00
Kehl, Monty	3/13/2013	Study and provide comments to drafts of UCC counsel's e-mail regarding Debtor financials.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/13/2013	Call with UCC counsel to discuss e-mail to UCC regarding Debtor financials.	0.3	\$ 895	\$ 268.50
Kehl, Monty	3/13/2013	Study filed litigation and environmental claims.	1.1	\$ 895	\$ 984.50

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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	3/13/2013	Direct analysis of litigation and environmental claims.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	3/13/2013	Review second draft of Monthly Operating Report memorandum received from UCC counsel.	0.4	\$ 895	\$ 358.00
Lattig, Larry	3/13/2013	Review fifth draft of Monthly Operating Report memorandum received from UCC counsel.	0.6	\$ 895	\$ 537.00
Han, Elijah	3/14/2013	Perform intercompany claims analysis regarding recovery amounts of intercompany and post-spin off balances.	2.4	\$ 295	\$ 708.00
Kehl, Monty	3/14/2013	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	3/14/2013	Organize and provide listings of environmental and litigation claims to UCC counsel.	1.9	\$ 895	\$ 1,700.50
Lattig, Larry	3/14/2013	Review transcript of Jeffrey Stufsky deposition (interested shareholders' witness) received from UCC counsel.	1.3	\$ 895	\$ 1,163.50
Lattig, Larry	3/14/2013	Review draft complex by complex analysis received from UCC counsel.	1.9	\$ 895	\$ 1,700.50
Markin, Eric	3/14/2013	Review select third party claims analysis in recovery model.	1.6	\$ 625	\$ 1,000.00
Han, Elijah	3/15/2013	Reconcile post-spin off balances in Legal Entity Recovery Analysis (Debtors A through L).	2.3	\$ 295	\$ 678.50
Han, Elijah	3/15/2013	Reconcile post-spin off balances in Legal Entity Recovery Analysis (Debtors M through Y).	2.4	\$ 295	\$ 708.00
Kehl, Monty	3/15/2013	Review analysis received for UCC's investment banker.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	3/15/2013	Direct analysis for materials from UCC's investment banker.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	3/15/2013	Review pleadings related to Debtors' 1113/1114 motions.	1.4	\$ 895	\$ 1,253.00
Markin, Eric	3/15/2013	Analyze intercompany balances by Debtor for Recovery model.	1.0	\$ 625	\$ 625.00
Markin, Eric	3/15/2013	Analyze methods for optimizing recovery model.	2.4	\$ 625	\$ 1,500.00
Markin, Eric	3/15/2013	Review Houlihan recovery model.	0.6	\$ 625	\$ 375.00
Markin, Eric	3/15/2013	Perform recovery analysis for Bluegrass cluster.	3.0	\$ 625	\$ 1,875.00
Markin, Eric	3/15/2013	Compile work papers for select analyses.	0.5	\$ 625	\$ 312.50
Han, Elijah	3/16/2013	Prepare clusters Big Mountain, Blue Creek, and Bluegrass in Legal Entity Recovery Analysis.	2.1	\$ 295	\$ 619.50
Han, Elijah	3/17/2013	Prepare clusters Corridor G and Dodge Hill in Legal Entity Recovery Analysis.	1.8	\$ 295	\$ 531.00
Han, Elijah	3/17/2013	Prepare clusters Federal and Highland in Legal Entity Recovery Analysis.	1.9	\$ 295	\$ 560.50
Kehl, Monty	3/17/2013	Review draft analysis from UCC's investment banker.	1.1	\$ 895	\$ 984.50
Markin, Eric	3/17/2013	Direct (E. Han) on recovery model.	0.5	\$ 625	\$ 312.50
Han, Elijah	3/18/2013	Prepare clusters Kanawha Eagle, Logan County, and Paint Creek in Legal Entity Recovery Analysis.	2.1	\$ 295	\$ 619.50
Han, Elijah	3/18/2013	Prepare clusters Panther, Rocklick, Wells, and Campbell's Creek in Legal Entity Recovery Analysis.	1.9	\$ 295	\$ 560.50
Han, Elijah	3/18/2013	Reconcile intercompany clusters in Legal Entity Recovery Analysis.	1.8	\$ 295	\$ 531.00
Han, Elijah	3/18/2013	Incorporate cluster recovery percentages for intercompany receivables in Legal Entity Recovery Analysis.	1.4	\$ 295	\$ 413.00
Kehl, Monty	3/18/2013	Study and provide comments for draft analysis from Houlihan.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	3/18/2013	Call with UCC counsel to discuss intercompany claims.	0.4	\$ 895	\$ 358.00
Lattig, Larry	3/18/2013	Review draft preliminary illustrative analysis received from D. Tobin (Houlihan Lokey).	2.1	\$ 895	\$ 1,879.50
Lattig, Larry	3/18/2013	Review correspondence regarding Arch's emergency motion and retiree committee's rule 2004 notice of deposition received from UCC counsel.	0.6	\$ 895	\$ 537.00
Markin, Eric	3/18/2013	Review results of recovery analysis performed by E. Han (MFC).	2.2	\$ 625	\$ 1,375.00
Markin, Eric	3/18/2013	Prepare questions on recovery model assumptions for UCC counsel.	0.8	\$ 625	\$ 500.00
Markin, Eric	3/18/2013	Study cluster analysis prepared by Houlihan.	1.0	\$ 625	\$ 625.00
Vidal, Adriana	3/18/2013	Communications with E. Markin (MFC) regarding cluster / debtor analysis.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	3/18/2013	Review and analyze draft Houlihan analysis and formulate questions for follow-up meeting/call.	1.1	\$ 755	\$ 830.50
Han, Elijah	3/19/2013	Analyze intercompany claims recovery amounts and determine allocation of shared Debtors' recovery percentages.	2.1	\$ 295	\$ 619.50
Kehl, Monty	3/19/2013	Review recovery model with staff; direct revisions.	2.7	\$ 895	\$ 2,416.50
Lattig, Larry	3/19/2013	Review mine complex valuation analysis received from UCC counsel.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	3/19/2013	Review liquidity and performance report, hearing update and pleading update received from UCC counsel.	1.5	\$ 895	\$ 1,342.50

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PATRIOT COAL CORPORATION, et al.
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Name	Date	Description	Time	Rate	Amount
Markin, Eric	3/19/2013	Prepare list of questions on recovery model for Houlihan.	1.5	\$ 625	\$ 937.50
Markin, Eric	3/19/2013	Participate in meeting with MFC team to discuss results of recovery analysis.	1.1	\$ 625	\$ 687.50
Markin, Eric	3/19/2013	Send email to Houlihan team regarding status of recovery analysis.	0.5	\$ 625	\$ 312.50
Markin, Eric	3/19/2013	Participate in call with G. Plotko (Kramer Levin) to discuss certain third party claim issues.	0.4	\$ 625	\$ 250.00
Han, Elijah	3/20/2013	Perform unsecured claims allocation in Legal Entity Recovery Analysis.	2.3	\$ 295	\$ 678.50
Han, Elijah	3/20/2013	Analyze recovery amounts for each cluster using indicative distributable	2.4	\$ 295	\$ 708.00
Han, Elijah	3/20/2013	Analyze indicative distributable values for each cluster after intercompany payables and receivables.	2.1	\$ 295	\$ 619.50
Han, Elijah	3/20/2013	Revise unsecured claims items in Legal Entity Recovery Analysis.	1.8	\$ 295	\$ 531.00
Han, Elijah	3/20/2013	Revise cluster matrix in Legal Entity Recovery Analysis.	1.7	\$ 295	\$ 501.50
Kehl, Monty	3/20/2013	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/20/2013	Call with UCC investment banker to discuss recovery model.	0.5	\$ 895	\$ 447.50
Kehl, Monty	3/20/2013	Direct revisions to recovery model.	1.4	\$ 895	\$ 1,253.00
Markin, Eric	3/20/2013	Conference call with A. Vidal (MFC) in preparation for conference with	0.5	\$ 625	\$ 312.50
Markin, Eric	3/20/2013	Call with UCC investment banker to discuss recovery model.	0.5	\$ 625	\$ 312.50
Markin, Eric	3/20/2013	Direct E. Han (MFC) in third party and intercompany claims analysis by Debtor.	2.5	\$ 625	\$ 1,562.50
Markin, Eric	3/20/2013	Incorporate adjustments to intercompany analysis for Bluegrass cluster.	2.4	\$ 625	\$ 1,500.00
Vidal, Adriana	3/20/2013	Conference call with E. Markin (MFC) in preparation for conference with Houlihan Lokey.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	3/20/2013	Participate in conference call with Houlihan Lokey professionals regarding cluster analysis and draft valuation.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	3/20/2013	Participate in professionals call.	0.9	\$ 755	\$ 679.50
Han, Elijah	3/21/2013	Revise allocation of non-unique debtors recovery percentages among complexes to which they belong to in Legal Entity Recovery Analysis.	1.8	\$ 295	\$ 531.00
Han, Elijah	3/21/2013	Analyze recovery percentages for each debtor in intercompany payables and other unsecured claims.	2.3	\$ 295	\$ 678.50
Han, Elijah	3/21/2013	Revise allocation of non-unique debtors other unsecured claims amounts among complexes to which they belong to in Legal Entity Recovery Analysis.	2.1	\$ 295	\$ 619.50
Han, Elijah	3/21/2013	Revise allocation of non-complex debtors unsecured claims amounts in Legal Entity Recovery Analysis.	2.2	\$ 295	\$ 649.00
Han, Elijah	3/21/2013	Revise Scheduled intercompany amounts for clusters in Legal Entity Recovery Analysis.	1.6	\$ 295	\$ 472.00
Han, Elijah	3/21/2013	Revise post spin-off intercompany amounts for clusters in Legal Entity Recovery Analysis.	1.7	\$ 295	\$ 501.50
Kehl, Monty	3/21/2013	Review and direct staff for recovery model.	1.1	\$ 895	\$ 984.50
Kehl, Monty	3/21/2013	Call with UCC investment banker regarding claim model.	0.6	\$ 895	\$ 537.00
Markin, Eric	3/21/2013	Participate in conference call with A. Vidal (MFC) regarding the intercompany and other outstanding balances.	0.3	\$ 625	\$ 187.50
Markin, Eric	3/21/2013	Participate in conference call with A. Vidal (MFC) regarding the draft recovery model.	0.8	\$ 625	\$ 500.00
Markin, Eric	3/21/2013	Review status of third party and intercompany claims analysis by Debtor.	1.8	\$ 625	\$ 1,125.00
Markin, Eric	3/21/2013	Direct E. Han (MFC) in modeling third party claims by Debtor.	2.2	\$ 625	\$ 1,375.00
Vidal, Adriana	3/21/2013	Participate in conference call with E. Markin (MFC) regarding the intercompany and other outstanding balances.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	3/21/2013	Communications with E. Markin (MFC) in preparation of conference call with Alix Partners regarding claims.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	3/21/2013	Participate in conference call with R. McWilliams (Alix Partners) with respect to estimated allowed claims.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	3/21/2013	Participate in conference call with E. Markin (MFC) regarding the draft recovery model.	0.8	\$ 755	\$ 604.00
Han, Elijah	3/22/2013	Finalize intercompany receivables and payables analysis and recovery analysis.	2.1	\$ 295	\$ 619.50
Han, Elijah	3/22/2013	Participate in a telephonic meeting with Houlihan Lokey regarding Legal Entity Recovery Analysis.	1.4	\$ 295	\$ 413.00

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PATRIOT COAL CORPORATION, et al.
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Name	Date	Description	Time	Rate	Amount
Han, Elijah	3/22/2013	Revise black lung and other workers' comp amounts for each debtor.	1.2	\$ 295	\$ 354.00
Han, Elijah	3/22/2013	Determine 6/30/2012 net intercompany balances.	1.8	\$ 295	\$ 531.00
Han, Elijah	3/22/2013	Determine 11/30/2012 net intercompany balances.	1.7	\$ 295	\$ 501.50
Kehl, Monty	3/22/2013	Review and discuss recovery model with UCC investment banker.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/22/2013	Direct analysis of net intercompany balances.	0.6	\$ 895	\$ 537.00
Lattig, Larry	3/22/2013	Review pleading update memorandum received from UCC counsel.	1.1	\$ 895	\$ 984.50
Markin, Eric	3/22/2013	Incorporate final adjustments to recovery model per conversations with Houlihan.	3.5	\$ 625	\$ 2,187.50
Markin, Eric	3/22/2013	Prepare schedule of intercompany balances by Debtor as of 6/30/13.	3.3	\$ 625	\$ 2,062.50
Markin, Eric	3/22/2013	Prepare schedule of intercompany balances by Debtor as of 11/30/13.	2.9	\$ 625	\$ 1,812.50
Markin, Eric	3/22/2013	Participate in conference call with K. Hiltz and R. McWilliams (both Alix Partners) and A. Vidal (MFC) regarding treatment by the Debtors of intercompanies and select agreements.	0.5	\$ 625	\$ 312.50
Markin, Eric	3/22/2013	Participate in conference call with B. Lee (Houlihan Lokey) and A. Vidal (MFC) regarding draft recovery model.	0.8	\$ 625	\$ 500.00
Markin, Eric	3/22/2013	Participate in conference call with A. Vidal (MFC) regarding the draft recovery model.	0.2	\$ 625	\$ 125.00
Vidal, Adriana	3/22/2013	Participate in conference call with K. Hiltz and R. McWilliams (both Alix Partners) and E. Markin (MFC) regarding treatment by the Debtors of intercompanies and select agreements.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	3/22/2013	Participate in conference call with B. Lee (Houlihan Lokey) and E. Markin (MFC) regarding draft recovery model.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	3/22/2013	Communications with E. Markin (MFC) with respect to intercompany analysis as of June 30 and November 20, 2012.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	3/22/2013	Participate in conference call with E. Markin (MFC) regarding the draft recovery model.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	3/22/2013	Communications with M. Kehl (MFC) regarding the intercompany analysis of June 30 and November 30, 2012.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	3/22/2013	Review and analyze draft intercompany analysis for June 30 and November 30, 2012.	0.9	\$ 755	\$ 679.50
Markin, Eric	3/23/2013	Perform quality control of intercompany balances by Debtor.	2.9	\$ 625	\$ 1,812.50
Kehl, Monty	3/25/2013	Correspond with investment bank regarding status of recovery model.	0.3	\$ 895	\$ 268.50
Markin, Eric	3/25/2013	Communicate with Houlihan regarding intercompany balances.	0.4	\$ 625	\$ 250.00
Vidal, Adriana	3/26/2013	Communications with J. Mazzotti (Alix Partners) requesting consolidating financial statements and intercompany detail as of 12/31/12.	0.4	\$ 755	\$ 302.00
Kehl, Monty	3/28/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Lattig, Larry	3/28/2013	Review draft equity committee objection received from UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	3/29/2013	Study recovery model from UCC investment banker.	0.6	\$ 895	\$ 537.00
Kehl, Monty	3/29/2013	Participate in UCC professionals call.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	3/29/2013	Study motion to appoint Chapter 11 trustee.	0.7	\$ 895	\$ 626.50
Kehl, Monty	3/29/2013	Direct claims analysis in support of recovery model.	0.8	\$ 895	\$ 716.00
Markin, Eric	3/29/2013	Review files provided by Debtors containing 12/31/12 intercompany balances.	2.2	\$ 625	\$ 1,375.00
Kehl, Monty	3/31/2013	Study intercompany matrix for December 31, 2012.	1.6	\$ 895	\$ 1,432.00
Markin, Eric	3/31/2013	Analyze matrix provided by Debtors containing 12/31/12 intercompany balances.	3.4	\$ 625	\$ 2,125.00

Financial and Company Analysis Total 253.4 \$ 157,136.00

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PATRIOT COAL CORPORATION, et al.
Litigation Support
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Name	Date	Description	Time	Rate	Amount
Faulkner, Kevin	3/6/2013	Call with counsel from all parties on eDiscovery issues.	1.3	\$ 755	\$ 981.50
Williams, Jack	3/6/2013	Prepare for discussion regarding standalone financial and tax justification for the same.	0.3	\$ 895	\$ 268.50
Williams, Jack	3/7/2013	Review and analysis of consolidating financial statements with regards to potential financial condition and separate entity reporting issues.	1.1	\$ 895	\$ 984.50
Williams, Jack	3/8/2013	Analyze intercompany issues and ability to prepare stand alone financial in light of state and local tax filings.	0.8	\$ 895	\$ 716.00
Williams, Jack	3/10/2013	Analyze questions of separate financial statements and income statements on entity basis and transfer pricing issues.	0.2	\$ 895	\$ 179.00
Williams, Jack	3/12/2013	Analysis of intercompany transactions and separate entity reporting in MORs.	0.6	\$ 895	\$ 537.00
Williams, Jack	3/14/2013	Analyze separate entity status for financial statements and potential causes of action.	1.2	\$ 895	\$ 1,074.00
Williams, Jack	3/14/2013	Review recent document production regarding financial issues, spin issues and separate entity issues.	1.7	\$ 895	\$ 1,521.50
Williams, Jack	3/15/2013	Analyze financial documents recently produced.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	3/15/2013	Analyze recent filings and email regarding financial issues, intercompanies and separate financials.	1.2	\$ 895	\$ 1,074.00
Williams, Jack	3/18/2013	Analyze recent pleadings regarding financial issues related to potential actions and claims.	0.6	\$ 895	\$ 537.00
Williams, Jack	3/18/2013	Analyze email regarding status of AIP/CERP hearing and statement by the Judge.	0.4	\$ 895	\$ 358.00
Williams, Jack	3/19/2013	Analyze financial and valuation profiles prepared by Houlihan.	1.6	\$ 895	\$ 1,432.00
Williams, Jack	3/28/2013	Review valuation prepared by Houlihan Lokey and proposed distribution model.	1.3	\$ 895	\$ 1,163.50
Litigation Support Total			14.5		\$ 12,795.50