

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI – ST. LOUIS

In Re:

PATRIOT COAL CORPORATION

Case No. 12-51502 KSS

Chapter 11

Debtors

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**STATE OF MICHIGAN, DEPARTMENT OF TREASURY’S RESPONSE TO  
DEBTOR’S OBJECTION**

The State of Michigan, Department of Treasury (Department), through its counsel Attorney General Bill Schuette and Assistant Attorney General Nate Gambill, responds to the Debtor's Fifth Omnibus Objection to Claims regarding the State of Michigan Department of Treasury’s Priority and Unsecured Claims (claim numbers 200 and 206, respectively) as follows:

1. By filing the claims, the Department introduced prima facie evidence that the claims are both valid and accurate. The Debtor cannot shift the burden to prove the validity of the claim without providing evidence showing that the claim is not accurate. Unless the Debtor successfully shifts the burden to the Department and the Department fails to satisfy the burden, the Department’s claim must prevail. *In re Nejedlo*, 324 B.R. 697, 699 (Bankr. E.D. Wis. 2005).
2. The Department’s priority claim, claim no. 200, was amended on June 6, 2013 to \$30,450.03. The claim is based primarily on the Debtor’s 2011 Michigan Business Tax liabilities. The debtor has introduced no evidence to explain why the claim should be in the amount of “\$1,592.52” instead of the

amount in which it is filed. Instead, the Debtor has simply remarked that its books and records reflect a different amount than the claimed amount.

3. The Department's unsecured claim, claim no. 206, was amended on June 6, 2013 to \$1,416.35. The debtor has introduced no evidence to demonstrate why the claim should instead be zero. The Debtor remarks that the Department gave the Debtor an extension, but fails to produce the extension or explain why the extension would erase the Department's unsecured claim.
4. The Debtor has failed to produce any evidence to support its request that the Department's claims only be allowed in the amounts identified in the Objection.

### **RELIEF REQUESTED**

Accordingly, the Department requests that the Court overrule the Debtor's Objection as to the Department priority and unsecured claims, and confirm the Department's priority and unsecured claims in the amounts filed.

Respectfully submitted:

**BILL SCHUETTE**  
Attorney General

*/s/ Nate Gambill*  
Nate Gambill (P75506)  
Assistant Attorney General  
Revenue & Collections Division  
517-373-3203

Dated: June 27, 2013

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EASTERN DISTRICT OF MISSOURI - ST. LOUIS

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Debtor(s).

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**PROOF OF SERVICE**

The undersigned certifies that on June 27, 2013, a copy of the State of Michigan, Department of Treasury's Response to Debtor's Objection, was/were served upon the following parties either electronically or by depositing said copies in the U.S. mail, postage prepaid:

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/s/ Rebekah A. LaPan

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Dated: June 27, 2013