

FEE APPLICATION SUMMARY

Number	Date Filed	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
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
Fifth Monthly Application 3/1/13 - 3/31/13 Docket # 3945	5/8/2013	3/1/13 - 3/31/13	\$ 246,497.50	\$ 428.90	\$ 197,198.00	\$ 428.90
Sixth Monthly Application 4/1/13 - 4/30/13 Docket # 4082	5/29/2013	4/1/13 - 4/30/13	\$ 185,880.41	\$ 82.10	\$ 148,704.33	\$ 82.10
Seventh Monthly Application 5/1/13 - 5/31/13 Docket # 4241	6/28/2013	5/1/13 - 5/31/13	\$ 335,982.00	\$ 5,046.57	\$ 268,785.60	\$ 5,046.57
Eighth Monthly Application 6/1/13 - 6/30/13 Docket # 4368	7/25/2013	6/1/13 - 6/30/13	\$ 185,264.95	\$ 81.36	\$ 148,211.96	\$ 81.36
Ninth Monthly Application 7/1/13 - 7/31/13 Docket # 4560	8/29/2013	7/1/13 - 7/31/13	\$ 139,746.00	\$ -	\$ -	\$ -
TOTAL			\$ 1,315,337.87	\$ 6,385.50	\$ 940,473.50	\$ 6,385.50

TIME SUMMARY BY PROFESSIONAL
For the Period of February 1, 2013 through July 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	173.9	\$ 950.00	\$ 165,205.00
Kehl, Monty	Senior Managing Director	216.1	895.00	193,409.50
Lattig, Larry	Senior Managing Director	149.8	950.00	142,310.00
Lattig, Larry	Senior Managing Director	78.0	895.00	69,810.00
Williams, Jack	Senior Managing Director	212.6	950.00	201,970.00
Williams, Jack	Senior Managing Director	41.4	895.00	37,053.00
McColgan, Kevin	Managing Director	97.9	895.00	87,620.50
Seabury, Susan	Managing Director	48.3	895.00	43,228.50
Faulkner, Kevin	Senior Vice President	5.9	755.00	4,454.50
Rumas, David	Senior Vice President	7.9	795.00	6,280.50
Rumas, David	Senior Vice President	9.6	755.00	7,248.00
Sartori, Elisa	Senior Vice President	0.9	795.00	715.50
Vidal, Adriana	Senior Vice President	191.1	795.00	151,924.50
Vidal, Adriana	Senior Vice President	64.8	755.00	48,924.00
Markin, Eric	Vice President	34.3	695.00	23,838.50
Markin, Eric	Vice President	125.6	625.00	78,500.00
Wooley, Erin	Vice President	33.2	665.00	22,078.00
Wooley, Erin	Vice President	5.1	625.00	3,187.50
Boyer, Michael	Senior Associate	7.7	555.00	4,273.50
Jones, Teag	Senior Associate	4.5	565.00	2,542.50
Han, Elijah	Associate	23.1	365.00	8,431.50
Han, Elijah	Associate	75.6	295.00	22,302.00
Amiot, Alison	Paraprofessional	56.0	210.00	11,760.00
		1,663.3		
Total fees covering February 1, 2013 through July 31, 2013				1,337,067.00
Less Travel time at 1/2 Billing Rates				(15,000.00)
Less Voluntary Reduction (Fee Applications and Fee Statements)				(6,729.13)
Total fees due				\$ 1,315,337.87
Blended Rate			\$ 790.80	

* MFC changed our hourly rates on January 1, 2013. On February 20, 2013, MFC filed its First Supplement to Declaration of Monty Kehl [Docket No. 2886] describing the changes in our rates. Beginning with our April 2013 invoice, all subsequent billing has reflected our changed rates.

District of Missouri (the “Local Rules”), and the various guidelines promulgated by the Office of the United States Trustee and the United States Trustee for Eastern Division, Eastern District of Missouri (the “US Trustee”) (collectively the “UST Guidelines”), MFC requests that this Court authorize interim allowance of compensation for professional services rendered and reimbursement of expenses incurred during the Second Interim Fee Period in the amount of \$1,321,723.37 (the “Application Amount”). The Application Amount includes \$1,315,337.87 in fees for services rendered to the Committee during the Second Interim Fee Period and reimbursement of \$6,385.50 in actual and necessary expenses MFC incurred in connection with its rendering of professional services during the Second Interim Fee Period.

JURISDICTION AND VENUE

2. This Court has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of this Application in this District is proper under 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are §§ 330 and 331 of the Bankruptcy Code, Rule 2016 of the Bankruptcy Rules, and Rule 2016-1 of the Local Rules.

BACKGROUND AND RETENTION

3. On July 9, 2012 (the “Petition Date”), the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 10, 2012, an order was entered jointly administering these cases pursuant to Bankruptcy Rule 1015(b) (the “Chapter 11 Cases”).

4. On July 18, 2012, the United States Trustee for the Southern District of New York, pursuant to Bankruptcy Code section 1102, appointed the Committee to represent the

interests of all unsecured creditors in these Chapter 11 Cases [Docket No. 118]. The United States Trustee selected the following parties to serve as members of the Committee: (i) Wilmington Trust Company; (ii) U.S. Bank National Association; (iii) United Mine Workers of America; (iv) United Mine Workers of America 1974 Pension Plan and Trust; (v) Gulf Coast Capital Partners, LLC; (vi) Cecil Walker Machinery and (vii) American Electric Power.

5. At a meeting held on July 24, 2012, the Committee interviewed several potential financial advisors and, after due deliberation and a vote, decided to retain MFC as its financial advisors in these Chapter 11 Cases.

6. On September 27, 2012, the Committee filed its “Application of the Official Committee of Unsecured Creditors of Patriot Coal Corporation et al. Pursuant to Fed. R. Bankr. P 2014(A) for an Order Under Section 1103 of the Bankruptcy Code Authorizing the Employment and Retention of Mesirow Financial Consulting LLC as Accounting Advisors Nunc Pro Tunc to July 24, 2012 (the “Committee Application”) [Docket No. 816]. On October 29, 2012, the Committee filed its Amended Application of the Official Committee of Unsecured Creditors of Patriot Coal Corporation et al. Pursuant to Fed. R. Bankr. P 2014(A) for an Order Under Section 1103 of the Bankruptcy Code Authorizing the Employment and Retention of Mesirow Financial Consulting LLC as Financial Advisors Nunc Pro Tunc to July 24, 2012 (the “Amended Committee Application”) [Docket No. 1043].

7. The Amended Committee Application sought authorization to retain and employ MFC as its financial advisors, pursuant to section 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016 and Local Bankruptcy Rule 2014-1, to render the financial advisory services set forth in the Amended Committee Application and the attachments thereto.

8. On December 12, 2012, an Order was entered granting the Amended Committee Application and authorizing the Committee's retention of MFC [Docket No. 1706].

9. On February 20, 2013, MFC filed its First Supplement to Declaration of Monty Kehl in support of Amended Application [Docket No. 2886].

INFORMATION REQUIRED BY LOCAL RULES

10. L.B.R. 2016-1(B) requires that all professional fee applications analyze 12 factors (the "Johnson Factors") for allowance of compensation set forth in *Johnson v. Georgia Highway Express*, 388 F.2d 714 (5th Cir. 1974); *see also P.A. Novelly v. Palans (In re Apex Oil Co.)*, 960 F.2d 728 (8th Cir. 1992); *Chamberlain v. Kula (In re Kula)*, 213 B.R. 729, 736-39 (B.A.P. 8th Cir. 1997); *In re Grimes*, 115 B.R. 639, 642-43 (Bankr. D.S.D. 1990).

11. The Johnson Factors are as follows:

- a. *The time and labor required.* MFC has described in detail the time spent and has included a complete description of the tasks performed.
- b. *The novelty and difficulty of the questions.* The issues facing the Committee during these Chapter 11 cases have been novel and difficult. MFC's expertise and work have assisted the Committee to include an analysis of the Debtors' intercompany activities, the assessment of proposed retention and incentive programs and participation in potential investigations and lawsuits by the Debtors against various third parties.
- c. *The skill required to perform financial advisory services properly.*
MFC believes its professionals have demonstrated the skill levels

necessary for the vigorous representation of the Committee's interests in these cases.

- d. The preclusion of employment due to acceptance of the case. Acceptance of this case did not preclude MFC from other employment, but the professionals involved in these cases devoted significant portions of their time to the Committee's affairs and were, to that extent, unable to address other matters.
- e. The customary fee. The rates charged by MFC in this matter are commensurate with rates it charges for similar clients on similar matters.
- f. Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly basis.
- g. Time limitations imposed by the client or the circumstances. These cases posed time pressures that were at least as constraining as in a typical Chapter 11 case.
- h. The amount involved and the results obtained. MFC worked diligently to advocate for the Committee and obtained results that were reasonable in the difficult circumstances of this case.
- i. The experience, reputation and ability of the professionals. The professionals representing the Committee in this engagement are highly skilled and experienced in restructurings and financial advisory.
- j. The undesirability of the case. Factor does not apply here.

k. The nature and length of the professional relationship with the client.

The Committee selected MFC as its financial advisors on July 24, 2012.

l. Awards in similar cases. The fees requested in these cases are in line with awards made in similar matters.

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED**

12. By this Application, MFC seeks (i) an interim allowance of compensation for the professional services rendered by it, as financial advisor for the Committee, during the Second Interim Fee Period in the amount of \$1,315,337.87 and (ii) reimbursement of actual and necessary expenses incurred by MFC during the Second Interim Fee Period in connection with the rendering of professional services to the Committee in the amount of \$6,385.50 during the Second Interim Fee Period.

13. MFC filed the following monthly fee statements seeking interim compensation and reimbursement of expenses during the Second Interim Fee Period (the “Monthly Statements”):

a. On April 1, 2013, MFC filed its fourth monthly fee statement for the period from February 1, 2013 through and including February 28, 2013 [Docket No. 3478] (the “Fourth Monthly Fee Statement”). The Fourth Monthly Fee Statement sought (i) an allowance of \$221,967.01 as compensation for professional services rendered and (ii) the reimbursement of \$746.57 in expenses. On or about April 17, 2013, MFC received payment of \$178,320.18 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional

services rendered and reimbursement of 100% of expenses incurred during the period from February 1, 2013 through February 28, 2013.

- b. On May 8, 2013, MFC filed its fifth monthly fee statement for the period from March 1, 2013 through and including March 31, 2013 [Docket No. 3945] (the "Fifth Monthly Fee Statement"). The Third Monthly Fee Statement sought (i) an allowance of \$246,497.50 as compensation for professional services rendered and (ii) the reimbursement of \$428.90 in expenses. On or about May 28, 2013, MFC received payment of \$197,626.90 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional services rendered and reimbursement of 100% of expenses incurred during the period from March 1, 2013 through March 31, 2013.
- c. On May 29, 2013, MFC filed its sixth monthly fee statement for the period from April 1, 2013 through and including April 30, 2013 [Docket No. 4082] (the "Sixth Monthly Fee Statement"). The Sixth Monthly Fee Statement sought (i) an allowance of \$185,880.41 as compensation for professional services rendered and (ii) the reimbursement of \$82.10 in expenses. On or about June 14, 2013, MFC received payment of \$148,786.43 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional services rendered and reimbursement of 100% of expenses incurred during the period from April 1, 2013 through April 30, 2013.

- d. On June 28, 2013, MFC filed its seventh monthly fee statement for the period from May 1, 2013 through and including May 31, 2013 [Docket No. 4241] (the “Seventh Monthly Fee Statement”). The Seventh Monthly Fee Statement sought (i) an allowance of \$335,982.00 as compensation for professional services rendered and (ii) the reimbursement of \$5,046.57 in expenses. On or about July 17, 2013, MFC received payment of \$273,832.17 from Patriot Coal Corporation representing payment of 80% of compensation and 100% of expenses incurred during the period from May 1, 2013 through May 31, 2013.
- e. On July 25, 2013, MFC filed its eighth monthly fee statement for the period from June 1, 2013 through and including June 30, 2013 [Docket No. 4368] (the “Eighth Monthly Fee Statement”). The Eighth Monthly Fee Statement sought (i) an allowance of \$185,264.95 as compensation for professional services rendered and (ii) the reimbursement of \$81.36 in expenses. On or about August 13, 2013, MFC received payment of \$148,293.32 from Patriot Coal Corporation representing payment of 80% of compensation and 100% of expenses incurred during the period from June 1, 2013 through June 30, 2013.
- f. On August 29, 2013, MFC filed its ninth monthly fee statement for the period from July 1, 2013 through and including July 31, 2013 [Docket No. 4560] (the “Ninth Monthly Fee Statement”). The Seventh Monthly Fee Statement sought (i) an allowance of \$139,746.00 as compensation for professional services rendered and (ii) the

reimbursement of \$0.00 in expenses. As of the date hereof, MFC has not received any payment with respect to its Ninth Monthly Fee Statement.

14. As disclosed in the Kehl Declaration, prior to the Petition Date, MFC did not receive any payments from the Debtors and is not a prepetition creditor of the Debtors.

15. Pursuant to the terms of the Interim Compensation Order, MFC is seeking interim allowance and payment of fees of \$1,315,337.87 (100% of the fees), of which \$940,473.50 has been paid and \$6,385.50 (100% of the expenses), of which \$6,385.50 has been paid.

THE FEE APPLICATION

16. No agreement or understanding exists between MFC and any other person for the sharing of compensation to be received for services rendered in, or in connection with, these cases. Pursuant to Bankruptcy Code Section 504 and Bankruptcy Rule 2016 no agreement or understanding exists between MFC and any other entity for the sharing of compensation to be received for services rendered in or in connection with, these cases.

17. Attached as **Exhibit A** hereto is a summary of time charges and fees during the Second Interim Fee Period setting forth the names, titles, hourly rates and total hours charged for the professionals and paraprofessionals providing services for the Second Interim Fee Period.

18. Attached as **Exhibit B** hereto is a summary schedule of hours and fees charged for each category of services.

19. Attached as **Exhibit C** hereto is a summary schedule of actual and necessary expenses incurred during the Second Interim Fee Period.

20. Attached as **Exhibit C-1** hereto are the detailed descriptions of expenses incurred during the Second Interim Fee Period.

21. Attached as **Exhibits D1 – D9** hereto are the detailed daily descriptions of services rendered by each professional and paraprofessional and billed to the estate during the Second Interim Fee Period for each category, including the hours necessarily incurred with respect to each task and the resultant fees. Exhibit D-9 (Travel Time) reflects fees billed at one-half the normal hourly rate for the MFC professionals' travel time.

22. MFC has reduced its fees relating to fee applications and fee statements by \$6,729.13 to reflect a voluntary reduction.

SUMMARY OF SERVICES RENDERED

23. Activities performed by MFC professionals in the Second Interim Fee Period are categorized below. Detailed descriptions of services rendered by each MFC professional and paraprofessional on a daily basis are presented in Exhibits D1 – D9.

- a. Court Hearings and Committee Meetings/Communications (106.4 hours incurred)
- b. Creditor Issues and Information Requests (18.6 hours incurred)
- c. Debtors' Meetings and Communications (72.8 hours incurred)
- d. Employee-related Benefits/KEIP Analysis (83.6 hours incurred)
- e. Employment Application (39.2 hours incurred)
- f. Fee Applications and Fee Statements (93.5 hours incurred)
- g. Financial and Company Analysis (1,136.7 hours incurred)
- h. Litigation Support (78.9 hours incurred)
- i. Travel Time (33.6 hours incurred) - All travel time has been billed at one-half the hourly rates of the MFC professional traveling.

24. **Court Hearings and Committee Meetings/Communications:** MFC has been involved in on-going communications with the Committee and its professionals. We have attended regular teleconference calls with the Committee and its professionals. MFC's efforts include preparation for and participation in numerous teleconference calls to discuss various bankruptcy related issues including but not limited to claims analysis and intercompany balances. MFC incurred a total of 106.4 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

25. **Creditor Issues and Information Requests:** MFC responded to questions and requests from members of the Committee and unsecured creditors as well as those parties' counsel, and Debtors' financial advisors. MFC sent information requests received from various creditors to the Debtors' financial advisor and maintained an inventory of documents received in response. MFC's efforts in this regard benefited the Debtors by providing information to members of the Committee and other unsecured creditors so that they could perform analyses and make decisions to benefit their constituencies. MFC incurred a total of 18.6 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

26. **Debtors' Meetings and Communications:** MFC participated in numerous telephonic meetings with the Debtors' financial advisors on topics including AIP/CERP, financial statements, intercompany transactions and balances, legacy liabilities and the claims reconciliation process. MFC attended an in-person meeting with the Debtors financial advisors and interviewed select company personnel in St. Louis in order to discuss the Debtors' operations including but not limited to legal structure, cash management, accounting function, tax and treatment of intercompany transactions. MFC incurred a total of 72.8 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

27. **Employee-related Benefits/KEIP Analysis:** MFC was responsible for a significant portion of the CERP and AIP work stream to assist the Committee to consider the Debtors' proposed incentive and retention program. Specific tasks included participation in telephonic meetings with MFC's employee compensation specialist to discuss potential employee compensation issues; provide comments on the Debtors' original and revised plans as well as objections to the plans, and presentation of findings to the Committee and its professionals and study of presentations prepared by the Debtors, Towers Watson and Blackstone regarding the Debtors' original and revised plans. MFC reviewed compensation trends and comparables in the coal industry and compiled a summary document of findings and comparative analysis. Furthermore, MFC reviewed pension / OPEB obligations and proposals as well as motions/objections to the Debtors 1113/1114. MFC incurred a total of 83.6 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

28. **Employment Application:** MFC conducted a relationship search of the original and supplemental listing of parties to determine which parties to disclose in the amended affidavit. MFC incurred a total of 39.2 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

29. **Fee Applications and Fee Statements:** MFC prepared monthly fee statements for the period of January through July 2013 as well as the preparation of the second interim fee application, as required, to comply with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the UST Guidelines, the compensation procedures and other guidelines governing payment of professionals in these Chapter 11 Cases. MFC corresponded with UCC counsel to discuss monthly fee statements and interim fee applications. Note that MFC has voluntarily reduced its fees relating to fee applications and fee statements by \$6,729.13. MFC

incurred a total of 93.5 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

30. **Financial and Company Analysis:** In connection with this activity MFC analyzed and reviewed the Debtors' on-going operating and financial performance as well as on-going communications with Committee professionals. Specific tasks included review of various motions filed with the Court and certain objections, study of the Debtors' intercompany transactions and balances as of June 30, 2012, November 30, 2012, December 31, 2012 and March 31, 2013, preparation of summary of Debtors' intercompany balances based on Schedules of Assets and Liabilities and the Debtors financial statements, participation in telephonic meetings with the Debtors and their financial advisors. The work also included review of mine complexes/cluster analysis to assist with the review of union and selenium obligors as well as review of the Debtors SEC filings regarding reclamation, remediation, asset retirement obligations, surety bonds, and letters of credit, accrued workers compensation, post-retirement healthcare, industry obligation and MEPP. MFC compiled and reviewed a draft recovery analysis by legal entity with respect to intercompany receivables/payables, litigation claims and environmental as well as other unsecured claims. MFC assembled an analysis containing the number of creditors and amount outstanding based upon the Debtors Schedule D, E and F for the 86 debtors for which a motion was filed with respect to an appointment a Chapter 11 Trustee and participation in telephonic meetings with the Debtors and their financial advisors. MFC reviewed the Debtors claims registers with respect to filed, scheduled and estimated claims by the Debtors as well as the various claims objections filed by the Debtors. MFC conducted on-site interviews of company personal concerning the company operations, accounting and tax functions, systems, cash management, accounts payable/receivable and intercompany related

issues. MFC incurred a total of 1,136.7 hours during the period of February 1, 2013 through July 31, 2013 with regard to this activity.

31. **Litigation Support:** MFC performed tasks in support of potential litigation actions on behalf of the Committee. The major litigation support work included analysis of the Debtor documents related to the Debtors' formation for solvency purposes, legacy liabilities and intercompany issues. MFC incurred a total of 78.9 hours during the period February 1, 2013 through July 31, 2013 with regard to this activity.

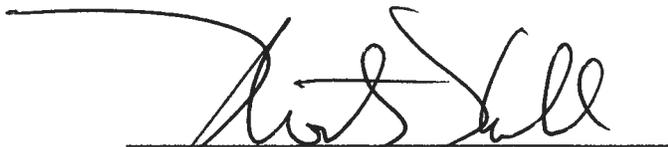
32. **Travel Time:** MFC personnel traveled to Boston to meet with a Committee member. MFC personnel also traveled to St. Louis to interview company personnel and discussions with the Debtors financial advisors to discuss the Debtors operations. All travel time has been billed at one-half the hourly rates of the MFC professional traveling. MFC incurred a total of 33.6 hours during the period of February 1, 2013 through July 31, 2013 with regard to this activity.

CONCLUSION

WHEREFORE, MFC respectfully requests that this Court enter an order (a) allowing MFC interim compensation in an amount equal to \$1,315,337.87; (b) awarding MFC reimbursement of actual, necessary expenses incurred in connection with the rendition of services during the Second Interim Fee Period in the amount of \$6,385.50; (c) authorizing and directing the Debtors to pay MFC, to the extent not already paid, \$1,321,723.37, representing 100% of fees for services rendered during the Second Interim Fee Period and 100% of expenses associated with such services; and (d) such other further relief as may be just or proper.

Dated: Chicago, Illinois
September 5, 2013

Respectfully submitted:

A handwritten signature in black ink, appearing to read 'Monty Kehl', written over a horizontal line.

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 FEBRUARY 1, 2013 THROUGH JULY 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	\$ 950.00	173.9	\$ 165,205.00
Kehl, Monty	Senior Managing Director	895.00	216.1	193,409.50
Lattig, Larry	Senior Managing Director	950.00	149.8	142,310.00
Lattig, Larry	Senior Managing Director	895.00	78.0	69,810.00
Williams, Jack	Senior Managing Director	950.00	212.6	201,970.00
Williams, Jack	Senior Managing Director	895.00	41.4	37,053.00
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Rumas, David	Senior Vice President	755.00	9.6	7,248.00
Sartori, Elisa	Senior Vice President	795.00	0.9	715.50
Vidal, Adriana	Senior Vice President	795.00	191.1	151,924.50
Vidal, Adriana	Senior Vice President	755.00	64.8	48,924.00
Markin, Eric	Vice President	695.00	34.3	23,838.50
Markin, Eric	Vice President	625.00	125.6	78,500.00
Wooley, Erin	Vice President	665.00	33.2	22,078.00
Wooley, Erin	Vice President	625.00	5.1	3,187.50
Boyer, Michael	Senior Associate	555.00	7.7	4,273.50
Jones, Teag	Senior Associate	565.00	4.5	2,542.50
Han, Elijah	Associate	365.00	23.1	8,431.50
Han, Elijah	Associate	295.00	75.6	22,302.00
Amiot, Alison	Paraprofessional	210.00	56.0	11,760.00
Total			1,663.3	\$ 1,337,067.00
Less Travel time at 1/2 Billing Rates				(15,000.00)
TOTALS:			1,663.3	\$ 1,322,067.00

Voluntary Fee Reduction (Fee Applications and Fee Statements) (6,729.13)

Net Fees \$ 1,315,337.87

Total Expenses \$ 6,385.50

Total Fees & Expenses Due \$ 1,321,723.37

Total Hourly Blended Rate \$ 790.80

* MFC changed our hourly rates on January 1, 2013. On February 20, 2013, MFC filed its First Supplement to Declaration of Monty Kehl [Docket No. 2886] describing the changes in our rates. Beginning with our April 2013 invoice, all subsequent billing has reflected our changed rates.

PATRIOT COAL CORPORATION, et al.

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES
BY TIME DETAIL CATEGORY
FOR THE PERIOD FEBRUARY 1, 2013 THROUGH JULY 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	106.4	\$ 91,140.50
D-2	Creditor Issues and Information Requests	18.6	\$ 15,887.50
D-3	Debtors' Meetings and Communications	72.8	\$ 64,523.50
D-4	Employee-related Benefits/KEIP Analysis	83.6	\$ 72,303.00
D-5	Employment Application	39.2	\$ 27,963.50
D-6	Fee Applications and Fee Statements ¹	93.5	\$ 35,807.87
D-7	Financial and Company Analysis	1,136.7	\$ 921,223.00
D-8	Litigation Support	78.9	\$ 71,489.00
D-9	Travel Time ²	33.6	\$ 15,000.00
	Subtotal:		\$ 1,315,337.87
	TOTALS:	1,663.3	\$ 1,315,337.87

Total Expenses **\$ 6,385.50**

Total Fees and Expenses Due **\$ 1,321,723.37**

¹ A voluntary reduction of \$6,729.13 has been applied to this category.

² Travel time reflects fees billed at one-half the normal hourly rate for the MFC professional traveling.

EXHIBIT C

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

Listed below are the expenses incurred for each expense category:

Expense Category	Amount
Airfare	\$ 3,772.52
Ground Transportation	828.76
Lodging	1,280.56
Meals ²	176.04
Miscellaneous	327.62
Total Expenses Requested	<u><u>\$ 6,385.50</u></u>

² MFC has voluntarily limited meals to a maximum of \$20 per person.

EXHIBIT C-1

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

Name	Date	Description	Amount
<i>Air</i>			
Kehl, Monty	2/22/2013	Air (One way from Chicago to Boston).	\$ 218.90
Kehl, Monty	2/22/2013	Air (One way from Boston to Chicago).	\$ 178.90
Kehl, Monty	3/25/2013	Air (One way from New York to Chicago).	\$ 282.90
Kehl, Monty	5/21/2013	Air (Round trip from Chicago to St. Louis).	\$ 415.80
McColgan, Kevin	5/21/2013	Air (Round trip from New York to St. Louis).	\$ 743.80
Seabury, Susan	5/28/2013	Air (Round trip from Atlanta to St. Louis).	\$ 666.80
Vidal, Adriana	5/28/2013	Air (Round trip from Miami to St. Louis).	\$ 598.62
Williams, Jack	5/28/2013	Air (Round trip from Atlanta to St. Louis).	\$ 666.80
			Subtotal - Air \$ 3,772.52
<i>Ground Transportation</i>			
Kehl, Monty	2/25/2013	Ground Transportation (From MFC Office to Midway Airport).	\$ 2.25
Kehl, Monty	2/25/2013	Ground Transportation (From Boston Airport to Downtown Boston).	\$ 28.92
Kehl, Monty	2/26/2013	Ground Transportation (From Downtown Boston to Boston Airport).	\$ 21.30
Kehl, Monty	2/26/2013	Ground Transportation (From O'Hare Airport to Home).	\$ 46.86
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
Seabury, Susan	5/28/2013	Ground Transportation (From MFC Atlanta Office to Atlanta Airport).	\$ 80.51
Vidal, Adriana	5/28/2013	Ground Transportation (From St. Louis Airport to Hotel).	\$ 41.00
Williams, Jack	5/28/2013	Ground Transportation (Car Rental, 3 days).	\$ 147.43
Kehl, Monty	5/29/2013	Ground Transportation (Car Rental, 2 days).	\$ 108.33
Kehl, Monty	5/29/2013	Ground Transportation (From Home to Chicago Midway Airport).	\$ 36.00
Kehl, Monty	5/30/2013	Ground Transportation (From Chicago Midway Airport to Randolph Street Station).	\$ 2.50
McColgan, Kevin	5/30/2013	Ground Transportation (Parking at Airport, 2 days).	\$ 48.00
Seabury, Susan	5/30/2013	Ground Transportation (From Atlanta Airport to Home).	\$ 80.51
Vidal, Adriana	5/30/2013	Ground Transportation (Parking at Airport, 3 days).	\$ 34.00
Williams, Jack	5/30/2013	Ground Transportation (Gasoline for rental car).	\$ 5.15
			Subtotal - Ground Transportation \$ 828.76
<i>Lodging</i>			
Kehl, Monty	2/26/2013	Lodging (1 night, Boston, MA).	\$ 209.44
Seabury, Susan	5/28/2013	Lodging (St. Louis, 2 days).	\$ 267.78
Williams, Jack	5/28/2013	Lodging (St. Louis, 2 days).	\$ 267.78
Kehl, Monty	5/30/2013	Lodging (St. Louis, 1 day).	\$ 133.89
McColgan, Kevin	5/30/2013	Lodging (St. Louis, 1 day).	\$ 133.89
Vidal, Adriana	5/30/2013	Lodging (St. Louis, 2 days).	\$ 267.78
			Subtotal - Lodging \$ 1,280.56
<i>Meals¹</i>			
Kehl, Monty	2/25/2013	Meals (Travel Dinner, 1 person).	\$ 20.00
Kehl, Monty	2/26/2013	Meals (Travel Dinner, 1 person).	\$ 20.00
Vidal, Adriana	5/29/2013	Meals (Travel Breakfast, 1 person).	\$ 8.02
Williams, Jack	5/29/2013	Meals (Travel Dinner, 5 people).	\$ 100.00
Vidal, Adriana	5/30/2013	Meals (Travel Breakfast, 1 person).	\$ 8.02
Vidal, Adriana	5/30/2013	Meals (Travel Dinner, 1 person).	\$ 20.00
			Subtotal - Meals \$ 176.04
<i>Miscellaneous</i>			
	4/10/2013	Federal Express charges for delivering February 2013 fee statement service copies.	\$ 82.10
	4/24/2013	Federal Express charges for delivering first interim fee application service copies.	\$ 82.80
	5/15/2013	Federal Express charges for delivering March 2013 fee statement service copies.	\$ 81.36
	6/5/2013	Federal Express charges for delivering April 2013 fee statement service copies.	\$ 81.36
			Subtotal - Miscellaneous \$ 327.62
			Grand Total \$ 6,385.50

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
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/5/2013	Participate in UCC professionals call to prepare for UCC call.	0.6	\$ 895	\$ 537.00
Kehl, Monty	2/5/2013	Participate in UCC call.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	2/5/2013	Participate in UCC call.	1.8	\$ 895	\$ 1,611.00
Vidal, Adriana	2/5/2013	Participate in UCC professionals call to prepare for UCC call.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	2/5/2013	Participate in UCC call.	1.8	\$ 755	\$ 1,359.00
Kehl, Monty	2/19/2013	Participate in UCC call.	2.4	\$ 895	\$ 2,148.00
Lattig, Larry	2/19/2013	Participate in UCC call.	2.4	\$ 895	\$ 2,148.00
Markin, Eric	2/19/2013	Participate in UCC call.	2.4	\$ 625	\$ 1,500.00
Vidal, Adriana	2/19/2013	Participate in UCC call.	2.4	\$ 755	\$ 1,812.00
Markin, Eric	2/21/2013	Review correspondence between UCC professionals.	0.5	\$ 625	\$ 312.50
Markin, Eric	2/25/2013	Review updates and briefings from UCC counsel.	0.4	\$ 625	\$ 250.00
Lattig, Larry	2/27/2013	Read February 26, 2013 hearing transcript received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
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
Kehl, Monty	4/2/2013	Participate in UCC call.	2.8	\$ 950	\$ 2,660.00
Markin, Eric	4/2/2013	Participate in UCC call.	2.8	\$ 695	\$ 1,946.00
Vidal, Adriana	4/2/2013	Participate in UCC call.	2.8	\$ 795	\$ 2,226.00
Kehl, Monty	4/3/2013	Participate in UCC sub-committee call to discuss Debtors' 1113/1114 motions.	1.4	\$ 950	\$ 1,330.00
Vidal, Adriana	4/3/2013	Participate in UCC sub-committee call to discuss Debtors' 1113/1114 motions.	1.4	\$ 795	\$ 1,113.00
Kehl, Monty	4/10/2013	Participate in UCC call.	2.1	\$ 950	\$ 1,995.00
Vidal, Adriana	4/10/2013	Participate in UCC call.	2.1	\$ 795	\$ 1,669.50
Kehl, Monty	4/12/2013	Participate in UCC call.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/26/2013	Participate in UCC call.	1.3	\$ 950	\$ 1,235.00
Vidal, Adriana	4/26/2013	Participate in UCC call.	1.3	\$ 795	\$ 1,033.50
Kehl, Monty	5/2/2013	Participate in UCC call.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	5/2/2013	Review 1113/1114 day one hearing transcript received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	5/2/2013	Participate in UCC call.	1.1	\$ 950	\$ 1,045.00
Vidal, Adriana	5/2/2013	Participate in UCC call.	1.1	\$ 795	\$ 874.50
Lattig, Larry	5/6/2013	Review 1113/1114 day four hearing transcript received from UCC counsel.	3.3	\$ 950	\$ 3,135.00
Lattig, Larry	5/6/2013	Review 1113/1114 day five hearing transcript received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
Kehl, Monty	5/14/2013	Participate in UCC call.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/14/2013	Participate in UCC call.	1.4	\$ 950	\$ 1,330.00
Vidal, Adriana	5/14/2013	Participate in UCC call.	1.4	\$ 795	\$ 1,113.00
Kehl, Monty	5/20/2013	Participate in UCC call.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/20/2013	Participate in UCC call.	1.4	\$ 950	\$ 1,330.00
Vidal, Adriana	5/20/2013	Participate in UCC call.	1.4	\$ 795	\$ 1,113.00
Kehl, Monty	5/30/2013	Participate in UCC call.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/30/2013	Attend UCC meeting.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	6/11/2013	Participate in UCC call.	1.1	\$ 950	\$ 1,045.00

EXHIBIT D-1

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

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	6/11/2013	Participate in UCC call.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	6/11/2013	Participate in UCC call.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	6/25/2013	Participate in UCC call.	1.2	\$ 950	\$ 1,140.00
Lattig, Larry	6/25/2013	Participate in UCC call.	1.2	\$ 950	\$ 1,140.00
Vidal, Adriana	6/25/2013	Participate in UCC call.	1.2	\$ 795	\$ 954.00
Kehl, Monty	7/15/2013	Participate in UCC call.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	7/15/2013	Participate in UCC call.	1.3	\$ 950	\$ 1,235.00
Vidal, Adriana	7/15/2013	Participate in UCC call.	1.3	\$ 795	\$ 1,033.50
Kehl, Monty	7/17/2013	Participate in UCC call.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	7/17/2013	Participate in UCC call.	1.6	\$ 950	\$ 1,520.00
Vidal, Adriana	7/17/2013	Participate in UCC call.	1.6	\$ 795	\$ 1,272.00
Lattig, Larry	7/24/2013	Read transcript from July 23rd Omnibus Hearing received from UCC counsel.	1.7	\$ 950	\$ 1,615.00
McColgan, Kevin	7/24/2013	Review transcript of omnibus hearing.	0.4	\$ 895	\$ 358.00
Court Hearings and Committee Meetings/Communications Total			<u>106.4</u>		<u>\$ 91,140.50</u>

EXHIBIT D-2

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

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/6/2013	Receive information request from financial advisor for UCC member, review and discuss with UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/7/2013	Correspond with creditor regarding information/meeting request, forward request to UCC's investment banker.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	2/7/2013	Call with M. Kehl (MFC) regarding documents requested by Creditor's financial advisor.	0.1	\$ 755	\$ 75.50
Kehl, Monty	2/8/2013	Call with financial advisor for UCC member to discuss Debtors' proposed AIP/CERP.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	2/12/2013	Review the Debtors' Intralinks dataroom in order to identify data requests by the UCC and MFC.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	2/12/2013	Update and review the MFC data requests to the Debtors.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	2/12/2013	Update and review the Creditor's financial advisor data requests.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	2/12/2013	Communications with E. Wooley (MFC) regarding outstanding requests to the Debtors by MFC and on behalf of Creditor's financial advisor.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/12/2013	Communications with M. Kehl (MFC) regarding outstanding requests to the Debtors by MFC and on behalf of Creditor's financial advisor.	0.2	\$ 755	\$ 151.00
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
Kehl, Monty	4/2/2013	Identify PEO status for information requested by Creditor's financial advisor.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/2/2013	Study letter from certain noteholders regarding participation in 1113/1114 hearings.	0.4	\$ 950	\$ 380.00
Creditor Issues and Information Requests Total			18.6		\$ 15,887.50

EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.
Debtors' Meetings and Communications
February 1, 2013 through July 31, 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
Kehl, Monty	5/1/2013	Call with Debtors' financial advisor to discuss reconciliation of unsecured claims.	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/7/2013	Participate in call with Debtors' financial advisors to discuss reconciliation of unsecured claims.	0.9	\$ 950	\$ 855.00
Seabury, Susan	5/15/2013	Review workplan to determine needed research.	0.4	\$ 895	\$ 358.00
Kehl, Monty	5/22/2013	Call with Debtors' management to discuss Peabody OPEB liability.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/22/2013	Call with Debtors' financial advisor to discuss intercompany information request.	0.5	\$ 950	\$ 475.00
Kehl, Monty	5/23/2013	Participate in call with Debtors' professionals to discuss intercompany questions list and visit to headquarters.	1.2	\$ 950	\$ 1,140.00
Kehl, Monty	5/29/2013	Meeting with Debtors' financial advisors.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	5/29/2013	Meeting with general counsel and assistant general counsel.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	5/29/2013	Meeting with treasurer.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	5/29/2013	Meeting with controller.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/29/2013	Meeting with vice president of tax.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/29/2013	Participate in professionals call.	0.7	\$ 950	\$ 665.00
Lattig, Larry	5/29/2013	Participate in professionals call.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	5/29/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	1.4	\$ 895	\$ 1,253.00
McColgan, Kevin	5/29/2013	Participate in the interview of J. Bean and J. Jones (both Patriot Coal) regarding the Debtors' legal structure and intercompany transactions.	1.4	\$ 895	\$ 1,253.00
McColgan, Kevin	5/29/2013	Participate in the interview of R. Mead (Patriot Coal) regarding the Debtors' cash management and intercompany transactions.	1.1	\$ 895	\$ 984.50
McColgan, Kevin	5/29/2013	Participate in the interview of M. O'Connell (Patriot Coal) regarding the Debtors' accounts payable function and intercompany transactions.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	5/29/2013	Participate in the interview of J. Beckerle (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	5/29/2013	Participate in the interview of R. Hoffman (Patriot Coal) regarding the Debtors' tax function and intercompany transactions.	0.8	\$ 895	\$ 716.00
Seabury, Susan	5/29/2013	Prepare for meeting with Alix and Patriot.	2.1	\$ 895	\$ 1,879.50
Seabury, Susan	5/29/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	1.4	\$ 895	\$ 1,253.00
Seabury, Susan	5/29/2013	Participate in interview of J. Bean and J. Jones (both Patriot Coal) regarding the Debtors' legal structure and intercompany transactions.	1.4	\$ 895	\$ 1,253.00

EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.
Debtors' Meetings and Communications
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Seabury, Susan	5/29/2013	Participate in the interview of R. Mead (Patriot Coal) regarding the Debtors' cash management and intercompany transactions.	1.1	\$ 895	\$ 984.50
Seabury, Susan	5/29/2013	Participate in the interview of M. O'Connell (Patriot Coal) regarding the Debtors' accounts payable function and intercompany transactions.	0.6	\$ 895	\$ 537.00
Seabury, Susan	5/29/2013	Participate in the interview of J. Beckerle (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.9	\$ 895	\$ 805.50
Seabury, Susan	5/29/2013	Participate in the interview of R. Hoffman (Patriot Coal) regarding the Debtors' tax function and intercompany transactions.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	5/29/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	5/29/2013	Participate in the interview of J. Bean and J. Jones (both Patriot Coal) regarding the Debtors' legal structure and intercompany transactions.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	5/29/2013	Participate in the interview of R Mead (Patriot Coal) regarding the Debtors' cash management and intercompany transactions.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	5/29/2013	Participate in the interview of M. O'Connell (Patriot Coal) regarding the Debtors' accounts payable function and intercompany transactions.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/29/2013	Participate in the interview of J. Beckerle (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.9	\$ 795	\$ 715.50
Vidal, Adriana	5/29/2013	Participate in the interview of R. Hoffman (Patriot Coal) regarding the Debtors' tax function and intercompany transactions.	0.8	\$ 795	\$ 636.00
Williams, Jack	5/29/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	1.4	\$ 950	\$ 1,330.00
Williams, Jack	5/29/2013	Participate in the interview of J. Bean and J. Jones (both Patriot Coal) regarding the Debtors' legal structure and intercompany transactions.	1.4	\$ 950	\$ 1,330.00
Williams, Jack	5/29/2013	Participate in the interview of R Mead (Patriot Coal) regarding the Debtors' cash management and intercompany transactions.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	5/29/2013	Participate in the interview of M. O'Connell (Patriot Coal) regarding the Debtors' accounts payable function and intercompany transactions.	0.6	\$ 950	\$ 570.00
Williams, Jack	5/29/2013	Participate in the interview of J. Beckerle (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.9	\$ 950	\$ 855.00
Williams, Jack	5/29/2013	Participate in the interview of R. Hoffman (Patriot Coal) regarding the Debtors' tax function and intercompany transactions.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/30/2013	Meeting with assistant controller.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	5/30/2013	Meeting with chief information officer.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/30/2013	Meeting with operations controller.	0.3	\$ 950	\$ 285.00
Kehl, Monty	5/30/2013	Meeting with Debtors' financial advisors.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	5/30/2013	Participate in the interview of K. Winkleman (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	1.1	\$ 895	\$ 984.50
McColgan, Kevin	5/30/2013	Participate in the interview of M. Philips (Patriot Coal) regarding the Debtors' systems function and intercompany transactions.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	5/30/2013	Participate in the interview of K. Hardzer (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	5/30/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	0.8	\$ 895	\$ 716.00
Seabury, Susan	5/30/2013	Participate in the interview of K. Winkleman (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	1.1	\$ 895	\$ 984.50
Seabury, Susan	5/30/2013	Participate in the interview of M. Philips (Patriot Coal) regarding the Debtors' systems function and intercompany transactions.	0.6	\$ 895	\$ 537.00
Seabury, Susan	5/30/2013	Participate in the interview of K. Hardzer (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.3	\$ 895	\$ 268.50
Seabury, Susan	5/30/2013	Various discussion with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	5/30/2013	Participate in the interview of K. Winkleman (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	5/30/2013	Participate in the interview of M. Philips (Patriot Coal) regarding the Debtors' systems function and intercompany transactions.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/30/2013	Participate in the interview of K. Hardzer (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.3	\$ 795	\$ 238.50

EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.
Debtors' Meetings and Communications
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	5/30/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	0.8	\$ 795	\$ 636.00
Williams, Jack	5/30/2013	Participate in the interview of K. Winkleman (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	5/30/2013	Participate in the interview of M. Philips (Patriot Coal) regarding the Debtors' systems function and intercompany transactions.	0.6	\$ 950	\$ 570.00
Williams, Jack	5/30/2013	Participate in the interview of K. Hardzer (Patriot Coal) regarding the Debtors' accounting function and intercompany transactions.	0.3	\$ 950	\$ 285.00
Williams, Jack	5/30/2013	Various discussions with K. Hiltz and R. McWilliams (both Alix Partners) regarding Debtors personnel and intercompany related issues.	0.8	\$ 950	\$ 760.00
Vidal, Adriana	6/3/2013	Draft and review email to R. McWilliams and K. Hiltz (both Alix Partners) summarizing data requests from onsite meetings in St. Louis, MO.	0.3	\$ 795	\$ 238.50
Kehl, Monty	6/7/2013	Meeting with Debtors' financial advisors to discuss case issues.	0.4	\$ 950	\$ 380.00
Kehl, Monty	6/10/2013	Participate in conference call with K. McColgan and A. Vidal (both MFC) and R. McWilliams, K. Hiltz and J. Mazzotti (all Alix Partners) regarding intercompany sales documents and revised claims estimates.	0.6	\$ 950	\$ 570.00
McColgan, Kevin	6/10/2013	Participate in conference call with M. Kehl and A. Vidal (both MFC) and R. McWilliams, K. Hiltz and J. Mazzotti (all Alix Partners) regarding intercompany sales documents and revised claims estimates.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	6/10/2013	Participate in conference call with M. Kehl and K. McColgan (both MFC) and R. McWilliams, K. Hiltz and J. Mazzotti (all Alix Partners) regarding intercompany sales documents and revised claims estimates.	0.6	\$ 795	\$ 477.00
Kehl, Monty	6/19/2013	Participate in call with Debtors and their financial advisors to review contracts governing intercompany transactions.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	6/19/2013	Participate in call with Debtors and their financial advisors to review contracts governing intercompany transactions.	0.8	\$ 895	\$ 716.00
Seabury, Susan	6/19/2013	Participate in call with Debtors and their financial advisors to review contracts governing intercompany transactions.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	6/19/2013	Participate in call with Debtors and their financial advisors to review contracts governing intercompany transactions.	0.8	\$ 795	\$ 636.00
Kehl, Monty	7/15/2013	Participate in Debtors' presentation to the UCC.	1.5	\$ 950	\$ 1,425.00
Lattig, Larry	7/15/2013	Participate in Debtors' presentation to the UCC.	1.5	\$ 950	\$ 1,425.00
Vidal, Adriana	7/15/2013	Participate in Debtors' presentation to the UCC.	1.5	\$ 795	\$ 1,192.50
Debtors' Meetings and Communications Total			72.8		\$ 64,523.50

EXHIBIT D-4

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

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/1/2013	Correspond with Debtors' investment banker regarding supplemental information for AIP/CERP.	0.8	\$ 895	\$ 716.00
Lattig, Larry	2/1/2013	Review revised AIP/Retention materials received from staff.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	2/1/2013	Receive direction from M. Kehl (MFC) regarding analysis to be compiled with respect to Debtors updated report prepared by Blackstone.	0.2	\$ 755	\$ 151.00
Kehl, Monty	2/4/2013	Study Debtors' updated AIP/CERP Presentation.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	2/4/2013	Direct research compensation trends and comparables in Coal industry.	2.4	\$ 895	\$ 2,148.00
Kehl, Monty	2/4/2013	Participate in call with Debtors and UCC counsel to discuss AIP and CERP.	1.4	\$ 895	\$ 1,253.00
Lattig, Larry	2/4/2013	Review Debtors' CERP/AIP presentation received from UCC counsel.	0.8	\$ 895	\$ 716.00
Rumas, David	2/4/2013	Research availability of salary survey data online and via phone, email to Monty site information and summary findings.	2.1	\$ 755	\$ 1,585.50
Kehl, Monty	2/5/2013	Study updated materials received from Debtors for proposed AIP/CERP.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	2/8/2013	Study industry compensation data received from Debtors.	2.0	\$ 895	\$ 1,790.00
Lattig, Larry	2/8/2013	Review compensation study received from staff.	0.7	\$ 895	\$ 626.50
Rumas, David	2/8/2013	Access data room files and review for pertinent documents to assess current agreements\plan provisions, download.	1.3	\$ 755	\$ 981.50
Kehl, Monty	2/11/2013	Study drafts for Debtors' motion for AIP and CERP.	1.9	\$ 895	\$ 1,700.50
Lattig, Larry	2/11/2013	Review draft CERP/AIP motion and declarations received from staff.	1.2	\$ 895	\$ 1,074.00
Rumas, David	2/11/2013	Review OPEB report and documents.	0.9	\$ 755	\$ 679.50
Rumas, David	2/11/2013	Research exchanges and other cost-sharing prevalence.	0.9	\$ 755	\$ 679.50
Rumas, David	2/11/2013	Summarize exchanges and other cost-sharing prevalence research.	0.9	\$ 755	\$ 679.50
Kehl, Monty	2/12/2013	Call with UCC counsel to discuss Debtors' proposed AIP/CERP motion.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	2/12/2013	Call with Debtors' advisors and UCC counsel to discuss Debtors' proposed AIP/CERP motion.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	2/12/2013	Review 1114 Committee proposed order received from UCC counsel.	0.5	\$ 895	\$ 447.50
Rumas, David	2/12/2013	Outline potential reductions to OPEB obligations, alternatives for consideration.	1.1	\$ 755	\$ 830.50
Kehl, Monty	2/13/2013	Call with UCC counsel regarding draft motion in support of Debtors' AIP/CERP motion.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/13/2013	Direct analysis and composition of summary document to be used by UCC counsel for motion in support of AIP/CERP.	2.6	\$ 895	\$ 2,327.00
Vidal, Adriana	2/13/2013	Receive direction from M. Kehl (MFC) in compiling comparative analysis of the Debtors' AIP/CERP motion.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	2/13/2013	Provide direction to E. Wooley (MFC) in compiling comparative analysis of the Debtors' AIP/CERP motion.	0.2	\$ 755	\$ 151.00
Kehl, Monty	2/14/2013	Review and revise updated analysis comparing Debtors' AIP/CERP proposals; distribute to UCC counsel.	1.9	\$ 895	\$ 1,700.50
Vidal, Adriana	2/14/2013	Review and update comparison of the Debtors' November 2012, January 2013 and filed AIP/CERP compensation plans.	1.1	\$ 755	\$ 830.50
Kehl, Monty	2/15/2013	Review UMWA motion seeking extension of deadlines for AIP/CERP motion.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/16/2013	Analyze draft for UCC statement in support of Debtors' proposed AIP and CERP.	1.1	\$ 895	\$ 984.50
Kehl, Monty	2/16/2013	Direct analysis of information contained in draft of UCC statement in support of Debtors' proposed AIP and CERP.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	2/16/2013	Provide revisions to UCC counsel for draft of UCC statement in support of Debtors' proposed AIP and CERP.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	2/16/2013	Review information produced by Debtors to union in response to objection to AIP/CERP.	1.3	\$ 895	\$ 1,163.50
Lattig, Larry	2/16/2013	Review CERP/AIP and retiree statements in support for the Debtors' proposed AIP/CERP received from staff.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	2/16/2013	Review of draft motion on behalf of the UCC in support of the Debtors updated CERP/AIP plan.	0.8	\$ 755	\$ 604.00
Lattig, Larry	2/18/2013	Review pension and OPEB proposal received from UCC counsel.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/19/2013	Study Hatfield deposition.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	2/20/2013	Review Bubravich deposition.	3.4	\$ 895	\$ 3,043.00
Kehl, Monty	2/20/2013	Study Debtors' objection to motion to extend time to respond to Debtors' motion to implement compensation plans.	1.3	\$ 895	\$ 1,163.50

EXHIBIT D-4

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

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	2/20/2013	Review revised retiree committee statement received from UCC counsel.	0.3	\$ 895	\$ 268.50
Lattig, Larry	2/26/2013	Review pension and OPEB proposal received from UCC counsel.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	2/28/2013	Review confidential presentation prepared by Blackstone dated 2/26/13.	0.6	\$ 755	\$ 453.00
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
Rumas, David	4/12/2013	Review information regarding attestation and related attachments.	0.8	\$ 795	\$ 636.00
Rumas, David	4/12/2013	Outline additional documents referenced in documents that are needed.	0.4	\$ 795	\$ 318.00
Rumas, David	4/15/2013	Review files for additional documentation and research.	0.4	\$ 795	\$ 318.00
Rumas, David	4/26/2013	Review email correspondences regarding ACA initiatives and potential conference call with Mercer related to postretirement health benefits.	0.1	\$ 795	\$ 79.50
Lattig, Larry	5/16/2013	Review opinion and order on CERP and AIP received from UCC counsel.	1.4	\$ 950	\$ 1,330.00
Rumas, David	5/18/2013	Review files and research data room.	0.2	\$ 795	\$ 159.00
Rumas, David	5/18/2013	Review and comment on summary postretirement health benefits liability retained by Peabody.	0.6	\$ 795	\$ 477.00
Rumas, David	5/18/2013	Prepare email to M. Kehl (MFC) with cursory review comments and the need to obtain and review the DAMP report.	0.2	\$ 795	\$ 159.00
Rumas, David	5/20/2013	Review DAMP report assumptions and methods.	1.4	\$ 795	\$ 1,113.00
Rumas, David	5/20/2013	Assess ballpark liability at 3.0% discount rate.	0.3	\$ 795	\$ 238.50
Rumas, David	5/20/2013	Discuss discount rate, claims/trend assumptions with M. Kehl (MFC) and their impact and reasonableness with respect to Peabody only (older with a shorter duration).	0.3	\$ 795	\$ 238.50
Rumas, David	5/20/2013	Prepare email to M. Kehl (MFC) ballpark estimate at 3% discount rate.	0.2	\$ 795	\$ 159.00
Rumas, David	5/21/2013	Discuss discount rate and trend for settlements versus GAAP reporting related to Peabody potential settlement.	0.1	\$ 795	\$ 79.50

EXHIBIT D-4

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

Name	Date	Description	Time	Rate	Amount
Rumas, David	5/22/2013	Provide recent historical representative interest rates used for annuity settlements.	0.2	\$ 795	\$ 159.00
Rumas, David	5/22/2013	Prepare for and participate in conference call with Patriot representatives regarding request for additional analysis around the discount and trend rate assumptions and the rationale for such.	0.6	\$ 795	\$ 477.00
Rumas, David	5/28/2013	Research regarding ACA in relation to VEBA's.	0.7	\$ 795	\$ 556.50
Rumas, David	5/30/2013	Review memo regarding factors that may increase OPEB claim, provide suggested comments.	0.7	\$ 795	\$ 556.50
Rumas, David	5/30/2013	Review Mercer updated analysis with alternative discount rate and trend assumptions.	0.3	\$ 795	\$ 238.50
Rumas, David	5/30/2013	Correspondence with M. Kehl (MFC) regarding factors that may increase OPEB claim and Mercer updated analysis.	0.4	\$ 795	\$ 318.00
Employee-related Benefits/KEIP Analysis Total			83.6		\$ 72,303.00

EXHIBIT D-5

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

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/14/2013	Review and direct supplemental conflict check.	1.4	\$ 895	\$ 1,253.00
Markin, Eric	2/20/2013	Review and analyze results of original conflict check.	1.5	\$ 625	\$ 937.50
Markin, Eric	2/21/2013	Review and analyze results of supplemental conflict check.	0.8	\$ 625	\$ 500.00
Vidal, Adriana	2/21/2013	Communications with E. Markin (MFC) regarding supplemental conflicts check and running initial conflicts check again.	0.3	\$ 755	\$ 226.50
Boyer, Michael	2/26/2013	Review supplemental conflict check results.	2.4	\$ 555	\$ 1,332.00
Markin, Eric	2/26/2013	Analyze conflict check results for original list of parties.	1.7	\$ 625	\$ 1,062.50
Vidal, Adriana	2/26/2013	Communications with M. Kehl (MFC) and staff regarding the status of the conflicts check and process to review.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/26/2013	Communications with M. Kehl (MFC) and MFC Research regarding Alix Partners last invoice/fee statement.	0.1	\$ 755	\$ 75.50
Markin, Eric	2/27/2013	Analyze conflict check results for supplemental list of parties.	1.1	\$ 625	\$ 687.50
Markin, Eric	2/28/2013	Analyze conflict check results for original list of parties.	2.5	\$ 625	\$ 1,562.50
\	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
Vidal, Adriana	5/6/2013	Review original conflicts check in order to identify in the parties for further review.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	5/7/2013	Review original conflicts check in order to identify the parties for further review.	1.8	\$ 795	\$ 1,431.00
Vidal, Adriana	7/16/2013	Review original conflicts check in order to identify in the parties for further review (a-b).	0.8	\$ 795	\$ 636.00
Vidal, Adriana	7/16/2013	Review original conflicts check in order to identify in the parties for further review (c-d).	0.9	\$ 795	\$ 715.50
Vidal, Adriana	7/17/2013	Review original conflicts check in order to identify in the parties for further review (e-f).	0.8	\$ 795	\$ 636.00
Vidal, Adriana	7/17/2013	Review original conflicts check in order to identify in the parties for further review (g-i).	0.9	\$ 795	\$ 715.50
Vidal, Adriana	7/18/2013	Review original conflicts check in order to identify in the parties for further review (j-k).	0.9	\$ 795	\$ 715.50
Vidal, Adriana	7/18/2013	Review original conflicts check in order to identify in the parties for further review (l-n).	1.5	\$ 795	\$ 1,192.50
Vidal, Adriana	7/18/2013	Review original conflicts check in order to identify in the parties for further review (o-s).	1.8	\$ 795	\$ 1,431.00
Vidal, Adriana	7/19/2013	Review original conflicts check in order to identify in the parties for further review (t-z).	1.6	\$ 795	\$ 1,272.00
Vidal, Adriana	7/26/2013	Review data received from MFC Research providing further detail for items selected "closed and N/A".	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	7/26/2013	Compile draft memo of updated conflicts check results for the listing of the original parties submitted.	0.3	\$ 795	\$ 238.50
Kehl, Monty	7/29/2013	Direct supplemental conflict check.	0.9	\$ 950	\$ 855.00
Vidal, Adriana	7/29/2013	Review data received from MFC Research providing further detail for items selected "open and blank".	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	7/30/2013	Continue to update draft memo of updated conflicts check results for the listing of the original parties submitted.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	7/31/2013	Continue to update draft memo of updated conflicts check results for the listing of the original parties submitted.	0.9	\$ 795	\$ 715.50
Employment Application Total				39.2	\$ 27,963.50

EXHIBIT D-6

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

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/6/2013	Call with Debtors' financial advisor to discuss MFC payment.	0.3	\$ 895	\$ 268.50
Kehl, Monty	2/7/2013	Correspond with UCC counsel regarding interim fee application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/13/2013	Call with UCC counsel to discuss disclosure necessary for MFC rate increase.	0.6	\$ 895	\$ 537.00
Amiot, Alison	2/14/2013	Prepare draft of supplement to Kehl Declaration.	1.3	\$ 210	\$ 273.00
Kehl, Monty	2/14/2013	Review forms for notices of rate increases.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/14/2013	Draft supplemental declaration for rate increases and distribute to counsel for review.	0.8	\$ 895	\$ 716.00
Kehl, Monty	2/14/2013	Correspond with Debtors regarding payment information and W-9.	0.6	\$ 895	\$ 537.00
Kehl, Monty	2/18/2013	Review comments from UCC counsel for MFC's notice of fee increase.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/18/2013	Distribute notice of fee increase to UCC with comments.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/20/2013	Finalize, execute and direct filing of supplemental declaration.	0.7	\$ 895	\$ 626.50
Amiot, Alison	2/21/2013	Prepare draft of January 2013 fee statement exhibits.	3.3	\$ 210	\$ 693.00
Amiot, Alison	2/22/2013	Update January 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.9	\$ 210	\$ 189.00
Amiot, Alison	2/22/2013	Prepare draft of January 2013 fee statement narrative.	0.7	\$ 210	\$ 147.00
Kehl, Monty	2/22/2013	Review and revise draft of January invoice.	1.3	\$ 895	\$ 1,163.50
Markin, Eric	2/22/2013	Review January fee statement exhibits.	1.1	\$ 625	\$ 687.50
Kehl, Monty	2/27/2013	Distribute MFC invoice to UCC for approval.	0.3	\$ 895	\$ 268.50
Amiot, Alison	2/28/2013	Finalize December 2012 fee statement package for filing by UCC counsel.	0.4	\$ 210	\$ 84.00
Kehl, Monty	2/28/2013	Finalize January invoice and transmit to local UCC counsel for filing.	0.3	\$ 895	\$ 268.50
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
Amiot, Alison	4/1/2013	Enter January 2013 invoice in billing system.	0.9	\$ 210	\$ 189.00
Amiot, Alison	4/1/2013	Finalize February 2013 fee statement invoice package, and prepare and send out service copy packages as required by Interim Compensation Order.	1.1	\$ 210	\$ 231.00
Kehl, Monty	4/1/2013	Finalize February invoice.	0.5	\$ 950	\$ 475.00
Markin, Eric	4/1/2013	Send invoice to UCC counsel for filing.	0.4	\$ 695	\$ 278.00
Amiot, Alison	4/2/2013	Prepare draft of first interim fee application exhibits.	1.8	\$ 210	\$ 378.00
Amiot, Alison	4/2/2013	Prepare draft of first interim fee application narrative.	2.1	\$ 210	\$ 441.00
Markin, Eric	4/6/2013	Review exhibits for first interim fee application.	1.7	\$ 695	\$ 1,181.50
Markin, Eric	4/6/2013	Prepare category descriptions for first interim fee application.	1.8	\$ 695	\$ 1,251.00
Markin, Eric	4/7/2013	Review and analyze final first interim fee application.	1.2	\$ 695	\$ 834.00
Amiot, Alison	4/8/2013	Update first interim fee application narrative per E. Markin's (MFC) comments.	0.8	\$ 210	\$ 168.00
Amiot, Alison	4/8/2013	Update first interim fee application narrative per M. Kehl's (MFC) comments.	0.9	\$ 210	\$ 189.00
Amiot, Alison	4/8/2013	Prepare first interim fee application draft package and forward to UCC counsel for review.	0.3	\$ 210	\$ 63.00
Kehl, Monty	4/8/2013	Provide revision and content to MFC's first interim fee application.	0.6	\$ 950	\$ 570.00
Markin, Eric	4/8/2013	Revise first interim fee application.	1.3	\$ 695	\$ 903.50
Kehl, Monty	4/9/2013	Review work description from MFC's first fee application with J. Williams (MFC).	0.4	\$ 950	\$ 380.00
Amiot, Alison	4/12/2013	Revise first interim fee application per UCC counsel's comments.	0.8	\$ 210	\$ 168.00
Amiot, Alison	4/12/2013	Revise first interim fee application per M. Kehl's (MFC) additional comments.	0.4	\$ 210	\$ 84.00
Kehl, Monty	4/12/2013	Call with UCC counsel to discuss MFC first fee application.	0.3	\$ 950	\$ 285.00
Amiot, Alison	4/15/2013	Finalize first interim fee application package, and prepare and send out service copy packages as required by Interim Compensation Order.	1.1	\$ 210	\$ 231.00
Kehl, Monty	4/15/2013	Execute MFC's first interim fee application for filing.	0.2	\$ 950	\$ 190.00
Kehl, Monty	4/15/2013	Direct MFC March invoice.	0.4	\$ 950	\$ 380.00
Amiot, Alison	4/17/2013	Prepare draft of March 2013 fee statement exhibits.	3.1	\$ 210	\$ 651.00

EXHIBIT D-6

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

Name	Date	Description	Time	Rate	Amount
Amiot, Alison	4/19/2013	Update March 2013 fee statement exhibits per E. Markin's (MFC) comments.	1.1	\$ 210	\$ 231.00
Kehl, Monty	4/19/2013	Review April billing to date.	0.2	\$ 950	\$ 190.00
Amiot, Alison	4/30/2013	Update March 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.8	\$ 210	\$ 168.00
Amiot, Alison	4/30/2013	Prepare draft of March 2013 fee statement narrative.	0.8	\$ 210	\$ 168.00
Kehl, Monty	5/7/2013	Distribute MFC March invoice with commentary to Committee for review.	0.4	\$ 950	\$ 380.00
Amiot, Alison	5/8/2013	Finalize March 2013 fee statement package for filing by UCC counsel.	0.4	\$ 210	\$ 84.00
Amiot, Alison	5/8/2013	Enter March 2013 invoice in billing system.	0.6	\$ 210	\$ 126.00
Amiot, Alison	5/8/2013	Prepare and send out service copy packages as required by Interim Compensation Order.	0.7	\$ 210	\$ 147.00
Kehl, Monty	5/9/2013	Call with counsel for the DIP lenders regarding MFC activity and billing in support of lien investigation.	0.4	\$ 950	\$ 380.00
Kehl, Monty	5/13/2013	Review and comment on stipulation received from counsel for DIP regarding fees relating to lien investigation.	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/14/2013	Execute stipulation related to fees for lien investigation.	0.2	\$ 950	\$ 190.00
Amiot, Alison	5/15/2013	Prepare draft of April 2013 fee statement exhibits.	2.4	\$ 210	\$ 504.00
Markin, Eric	5/16/2013	Review and analyze April fee statement exhibits.	0.9	\$ 695	\$ 625.50
Amiot, Alison	5/17/2013	Update April 2013 fee statement exhibits per E. Markin's (MFC) comments.	0.6	\$ 210	\$ 126.00
Kehl, Monty	5/20/2013	Review and respond to reservation of rights request regarding fees for lien investigations.	0.3	\$ 950	\$ 285.00
Amiot, Alison	5/22/2013	Update April 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.9	\$ 210	\$ 189.00
Amiot, Alison	5/22/2013	Prepare draft of April 2013 fee statement narrative.	0.8	\$ 210	\$ 168.00
Kehl, Monty	5/22/2013	Review and revise April invoice.	1.1	\$ 950	\$ 1,045.00
Amiot, Alison	5/23/2013	Update April 2013 fee statement package per E. Markin's (MFC) additional comments.	0.6	\$ 210	\$ 126.00
Lattig, Larry	5/23/2013	Review MFC April fee statement received from staff.	1.2	\$ 950	\$ 1,140.00
Markin, Eric	5/23/2013	Review and analyze April fee statement narrative.	0.9	\$ 695	\$ 625.50
Amiot, Alison	5/28/2013	Finalize April 2013 fee statement package for filing by UCC counsel.	0.3	\$ 210	\$ 63.00
Kehl, Monty	5/28/2013	Finalize and send April invoice with commentary to UCC for review.	0.6	\$ 950	\$ 570.00
Markin, Eric	5/28/2013	Review finalized April fee statement package.	0.7	\$ 695	\$ 486.50
Amiot, Alison	5/29/2013	Prepare and send out April 2013 service copy packages as required by Interim Compensation Order.	0.7	\$ 210	\$ 147.00
Amiot, Alison	6/12/2013	Begin preparing draft of May 2013 fee statement exhibits.	2.7	\$ 210	\$ 567.00
Amiot, Alison	6/13/2013	Finish preparing draft of May 2013 fee statement exhibits.	1.4	\$ 210	\$ 294.00
Markin, Eric	6/17/2013	Review exhibits for May fee statement and prepare comments on same.	1.5	\$ 695	\$ 1,042.50
Amiot, Alison	6/18/2013	Update May 2013 fee statement exhibits per E. Markin's (MFC) comments.	1.2	\$ 210	\$ 252.00
Amiot, Alison	6/19/2013	Update May 2013 fee statement exhibits per D. Rumas' (MFC) comments.	0.3	\$ 210	\$ 63.00
Amiot, Alison	6/24/2013	Update May 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.6	\$ 210	\$ 126.00
Amiot, Alison	6/24/2013	Prepare draft of May 2013 fee statement narrative.	0.8	\$ 210	\$ 168.00
Lattig, Larry	6/24/2013	Review MFC's May 2013 fee statement package received from staff.	2.1	\$ 950	\$ 1,995.00
Markin, Eric	6/24/2013	Review draft May fee statement.	0.4	\$ 695	\$ 278.00
Markin, Eric	6/25/2013	Send May fee statement to UCC counsel for review.	0.4	\$ 695	\$ 278.00
Kehl, Monty	6/26/2013	Finalize May invoice and distribute to UCC for review.	0.8	\$ 950	\$ 760.00
Markin, Eric	6/26/2013	Incorporate UCC counsel's revisions to May fee statement.	0.4	\$ 695	\$ 278.00
Amiot, Alison	6/27/2013	Finalize May 2013 fee statement package for filing by UCC counsel.	0.5	\$ 210	\$ 105.00
Amiot, Alison	6/28/2013	Prepare and send out May 2013 service copy packages as required by Interim Compensation Order.	0.7	\$ 210	\$ 147.00
Amiot, Alison	7/15/2013	Prepare draft of June 2013 fee statement exhibits.	2.4	\$ 210	\$ 504.00
Markin, Eric	7/17/2013	Review and analyze June fee statement.	0.5	\$ 695	\$ 347.50
Amiot, Alison	7/18/2013	Update June 2013 fee statement exhibits per E. Markin's (MFC) comments.	0.6	\$ 210	\$ 126.00
Kehl, Monty	7/19/2013	Review and revise June invoice.	1.2	\$ 950	\$ 1,140.00
Amiot, Alison	7/22/2013	Update June 2013 fee statement exhibits per M. Kehl's (MFC) comments.	0.5	\$ 210	\$ 105.00
Amiot, Alison	7/22/2013	Prepare draft of June 2013 fee statement narrative.	0.6	\$ 210	\$ 126.00
Kehl, Monty	7/22/2013	Review June invoice and request information from previous invoices.	0.5	\$ 950	\$ 475.00
Amiot, Alison	7/23/2013	Update June 2013 fee statement exhibits per UCC counsel's comments.	0.2	\$ 210	\$ 42.00
Kehl, Monty	7/23/2013	Finalize June invoice and send to UCC for review.	0.4	\$ 950	\$ 380.00
Amiot, Alison	7/25/2013	Finalize June 2013 fee statement package for filing by UCC counsel.	0.4	\$ 210	\$ 84.00
Amiot, Alison	7/25/2013	Enter June 2013 invoice in billing system and WIP reconciliation.	0.5	\$ 210	\$ 105.00
Amiot, Alison	7/25/2013	Prepare and send out June 2013 service copy packages as required by Interim Compensation Order.	0.7	\$ 210	\$ 147.00

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Name	Date	Description	Time	Rate	Amount
Amiot, Alison	7/29/2013	Prepare draft of second interim fee application exhibits.	2.8	\$ 210	\$ 588.00
Amiot, Alison	7/29/2013	Prepare draft of second interim fee application narrative.	1.9	\$ 210	\$ 399.00
Fee Applications and Fee Statements			<u>93.5</u>		<u>\$ 42,537.00</u>
Less: Voluntary Reduction					\$ (6,729.13)
Fee Applications and Fee Statements Total					<u>\$ 35,807.87</u>

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PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/1/2013	Participate in UCC professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	2/1/2013	Participate in UCC professionals call.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	2/1/2013	Participate in UCC professionals call.	0.9	\$ 755	\$ 679.50
Lattig, Larry	2/4/2013	Review pleading update memorandum regarding liquidity report, amended notice of hearing for motion to appoint retiree committee, UMWA amended complaint and summary of UMWA complaint received from UCC counsel.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/6/2013	Call with lender's financial advisor to discuss case.	0.3	\$ 895	\$ 268.50
Kehl, Monty	2/7/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Lattig, Larry	2/7/2013	Review Bank of America supplemental report and recommendation received from Cole Schotz.	1.0	\$ 895	\$ 895.00
Lattig, Larry	2/7/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Vidal, Adriana	2/7/2013	Participate in UCC professionals call.	1.3	\$ 755	\$ 981.50
Kehl, Monty	2/8/2013	Direct analysis for potential mitigation of OPEB liabilities from Medicaid and affordable care act.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	2/8/2013	Study OPEB and 1114 information from other cases.	2.2	\$ 895	\$ 1,969.00
Wooley, Erin	2/11/2013	Review documents on Intralinks to locate any documents responsive to Navigant's recent document requests.	0.7	\$ 625	\$ 437.50
Kehl, Monty	2/12/2013	Review EBITDAP bridge provided by Debtors' investment banker.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/12/2013	Correspond with UCC investment banker regarding EBITDAP bridge.	0.8	\$ 895	\$ 716.00
Lattig, Larry	2/13/2013	Review pleading update memorandum regarding CERP and AIP motion, notice of 1114(d) settlement, motion to assume certain transloading contracts and 4th stipulation with BofA received from UCC counsel.	2.6	\$ 895	\$ 2,327.00
Lattig, Larry	2/13/2013	Review pleading update memorandum regarding proposed order regarding CERP and AIP, proposed order regarding assumed transloading agreement, motion to approve amended final coal sale contracts order and notice of redesignation of certain contracts and leases received from UCC counsel.	1.2	\$ 895	\$ 1,074.00
Wooley, Erin	2/13/2013	Review and analyze Debtors' Motion for authority to implement compensation plans.	0.8	\$ 625	\$ 500.00
Wooley, Erin	2/13/2013	Update comparison between Patriot's CERP and AIP plans as of November 2012 and January 2013 with information from the Motion for authority to implement compensation plans.	0.9	\$ 625	\$ 562.50
Kehl, Monty	2/15/2013	Review draft MFC analysis for Patriot OPEB obligations.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	2/15/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	2/15/2013	Correspond with Debtors' financial advisor regarding intercompany accounts.	1.1	\$ 895	\$ 984.50
Lattig, Larry	2/15/2013	Review amended coal sale contracts order and liquidity and performance report received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	2/15/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Vidal, Adriana	2/15/2013	Participate in UCC professionals call.	1.3	\$ 755	\$ 981.50
Kehl, Monty	2/16/2013	Analyze draft for UCC statement of support for formation of retiree committee.	0.5	\$ 895	\$ 447.50
Kehl, Monty	2/18/2013	Analyze intercompany account information received from the Debtors.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	2/18/2013	Call with Debtors' financial advisor to discuss intercompany accounts.	0.5	\$ 895	\$ 447.50
Markin, Eric	2/18/2013	Participate in call with Alix Partners and MFC to discuss intercompany claims.	0.5	\$ 625	\$ 312.50
Kehl, Monty	2/19/2013	Study professional invoices from case.	1.1	\$ 895	\$ 984.50
Vidal, Adriana	2/19/2013	Participate in conference call with B. Spooner (Alix Partners) and M. Kehl and E. Markin (both MFC) regarding intercompany analyses.	0.5	\$ 755	\$ 377.50
Kehl, Monty	2/20/2013	Study UCC's updated Pension and OPEB proposal.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	2/20/2013	Study revised draft for UCC statement in support of retiree committee.	1.1	\$ 895	\$ 984.50
Lattig, Larry	2/20/2013	Review second amended schedules received from UCC counsel.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	2/21/2013	Call with Debtors' financial advisor (Alix Partners) to discuss intercompanies.	1.1	\$ 895	\$ 984.50
Kehl, Monty	2/21/2013	Call with K. Hiltz (Alix Partners) regarding work update.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/21/2013	Provide update to UCC professionals regarding intercompany and other claims.	1.1	\$ 895	\$ 984.50

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Name	Date	Description	Time	Rate	Amount
Lattig, Larry	2/21/2013	Review summary and recommendation for proposed stipulations.	0.3	\$ 895	\$ 268.50
Markin, Eric	2/21/2013	Participate in call with Alix Partners and MFC to discuss intercompany claims	1.1	\$ 625	\$ 687.50
Vidal, Adriana	2/21/2013	Participate in conference call with R. McWilliams, B. Spooner (both Alix Partners) and M. Kehl and E. Markin (both MFC) regarding status of intercompany analysis.	1.1	\$ 755	\$ 830.50
Kehl, Monty	2/22/2013	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	2/22/2013	Call with UCC investment bankers to discuss recovery analysis.	0.7	\$ 895	\$ 626.50
Kehl, Monty	2/22/2013	Direct analysis of scheduled claims.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	2/22/2013	Direct analysis of recovery by Debtor.	1.9	\$ 895	\$ 1,700.50
Lattig, Larry	2/22/2013	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Markin, Eric	2/22/2013	Participate in UCC professionals call.	1.2	\$ 625	\$ 750.00
Vidal, Adriana	2/22/2013	Participate in UCC professionals call.	1.2	\$ 755	\$ 906.00
Wooley, Erin	2/22/2013	Prepare analysis of schedule D, E and F claims for each of the Debtors.	2.7	\$ 625	\$ 1,687.50
Kehl, Monty	2/23/2013	Study Schedule F for various Debtors.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	2/23/2013	Study tabulation of intercompany balances at June 30, 2012.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	2/23/2013	Direct analysis of Patriot third party claims.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/23/2013	Direct analysis of Patriot Coal Corporation petition date intercompany balances.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	2/23/2013	Review Debtors' 2012 Form 10-K received from UCC counsel.	2.7	\$ 895	\$ 2,416.50
Markin, Eric	2/23/2013	Pull credit agreements for unsecured notes.	0.7	\$ 625	\$ 437.50
Vidal, Adriana	2/23/2013	Review email exchange between professionals regarding outstanding claims pre and post petition.	0.3	\$ 755	\$ 226.50
Kehl, Monty	2/24/2013	Direct revisions to analysis of third party claims.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/24/2013	Study Debtor cluster analysis.	0.7	\$ 895	\$ 626.50
Kehl, Monty	2/24/2013	Study Debtors' December 31, 2012 10-K.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/24/2013	Study and comment on UCC counsel's comments on claims.	0.4	\$ 895	\$ 358.00
Kehl, Monty	2/24/2013	Review and provide revisions to intercompany analysis.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	2/24/2013	Study loan agreement for 8.25% bonds.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/24/2013	Study loan agreement for 3.25% bonds.	0.5	\$ 895	\$ 447.50
Markin, Eric	2/24/2013	Review and analyze trade payables for all Debtors.	3.6	\$ 625	\$ 2,250.00
Markin, Eric	2/24/2013	Review and analyze claims against Debtors contained in consolidating financials.	1.8	\$ 625	\$ 1,125.00
Vidal, Adriana	2/24/2013	Develop workplan for intercompany and third party claims analysis.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	2/24/2013	Review of cluster analysis compiled by Houlihan in order to assist in the identification of debtors with union and/or selenium obligations.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	2/24/2013	Communications with E. Markin and M. Kehl (both MFC) via email.	0.2	\$ 755	\$ 151.00
Kehl, Monty	2/25/2013	Participate in UCC professional call.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/25/2013	Review, revise and direct third party claims summary.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	2/25/2013	Direct summary of intercompany payables and receivables held by Patriot Coal Corporation.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/25/2013	Direct summary of inter-company payables and receivables held by Robin Land Co.	0.7	\$ 895	\$ 626.50
Kehl, Monty	2/25/2013	Review and comment on financial model received from UCC counsel.	1.1	\$ 895	\$ 984.50
Kehl, Monty	2/25/2013	Direct analysis of claims by mine complexes.	0.7	\$ 895	\$ 626.50
Kehl, Monty	2/25/2013	Participate in call with A. Vidal and E. Markin (both MFC) to review third-party claims analysis.	0.4	\$ 895	\$ 358.00
Lattig, Larry	2/25/2013	Review union term sheet received from UCC counsel.	0.7	\$ 895	\$ 626.50
Lattig, Larry	2/25/2013	Review revised union term sheet received from UCC counsel.	0.5	\$ 895	\$ 447.50
Lattig, Larry	2/25/2013	Review hearing update including agenda for February 26, 2013 hearing, second omnibus order regarding lease assumption and rejection and stipulation approving assumption of agreements by Robin Land received from UCC counsel.	0.7	\$ 895	\$ 626.50
Markin, Eric	2/25/2013	Participate in call with M. Kehl and A. Vidal (both MFC) to review third-party claims analysis.	0.4	\$ 625	\$ 250.00
Markin, Eric	2/25/2013	Review trade debt as per Debtors' Schedule F.	0.5	\$ 625	\$ 312.50
Markin, Eric	2/25/2013	Incorporate revisions to third-party claims analysis under M. Kehl (MFC) direction.	2.0	\$ 625	\$ 1,250.00

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Name	Date	Description	Time	Rate	Amount
Markin, Eric	2/25/2013	Create schedules showing intercompany claims for Robin Land and Patriot Coal Corp.	3.0	\$ 625	\$ 1,875.00
Vidal, Adriana	2/25/2013	Review and update analysis compiled by staff.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	2/25/2013	Participate in conference call with M. Kehl and E. Markin (both MFC) regarding analysis.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	2/25/2013	Review and obtain additional information from the Debtors 2012 SEC 10-K filing related to reclamation and remediation, asset retirement obligations, surety bonds and letters of credit, accrued workers compensation, post-retirement healthcare, industry obligations and MEPP.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	2/25/2013	Draft and review summary email to M. Kehl (MFC) regarding reclamation and remediation obligation in Debtors 2012 SEC 10-K filing.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	2/25/2013	Draft and review summary email to M. Kehl (MFC) regarding accrued workers comp in Debtors 2012 SEC 10-K filing.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/25/2013	Draft and review summary email to M. Kehl (MFC) regarding post-retirement healthcare long-term findings in Debtors 2012 SEC 10-K filing.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/25/2013	Communicate with E. Markin (MFC) regarding status of analysis.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/25/2013	Draft and review summary email to M. Kehl (MFC) regarding industry obligations findings in Debtors 2012 SEC 10-K filing.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/25/2013	Draft and review summary email to M. Kehl (MFC) regarding MEPP findings in Debtors 2012 SEC 10-K filing.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/25/2013	Review and update preliminary schedule of the Debtors preliminary third party claims allocated by union, union and selenium obligors, selenium obligors and non-union and non-selenium obligors.	0.3	\$ 755	\$ 226.50
Kehl, Monty	2/26/2013	Meet with Debtors' investment banker, financial advisor and UCC investment banker to discuss claims, valuation and intercompany.	3.1	\$ 895	\$ 2,774.50
Kehl, Monty	2/26/2013	Meet with UCC counsel to prepare for meeting with UCC member.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	2/26/2013	Meet with UCC member, UCC member's counsel and UCC counsel.	2.4	\$ 895	\$ 2,148.00
Lattig, Larry	2/26/2013	Review discussion materials received from Z. Mitschrich (The Blackstone Group) forwarded by staff.	0.8	\$ 895	\$ 716.00
Lattig, Larry	2/26/2013	Review pleading update memorandum received from UCC counsel.	0.6	\$ 895	\$ 537.00
Markin, Eric	2/26/2013	Analyze third party claims at specific complexes.	0.4	\$ 625	\$ 250.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Big Mountain.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Blue Creek.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Bluegrass.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Campbell's Creek.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Corridor G (Hobet).	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Dodge Hill.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Federal.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Highland.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Kanawha Eagle.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Logan County (Apogee).	0.2	\$ 755	\$ 151.00
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Paint Creek.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Panther.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Rocklick.	0.2	\$ 755	\$ 151.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	2/26/2013	Review and identify Debtors by cluster using Houlihan's cluster analysis in order to review intercompany balances for Wells.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	2/26/2013	Review and analyze the cluster analysis in order to identify Debtors which are included in more than one cluster.	1.2	\$ 755	\$ 906.00
Vidal, Adriana	2/26/2013	Review and analyze the cluster analysis in order to identify Debtors which are unionized in some clusters and not in others.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	2/26/2013	Draft and review email to M. Kehl (MFC) summarizing findings and items for follow-up.	0.8	\$ 755	\$ 604.00
Kehl, Monty	2/27/2013	Communicate with Debtors' financial advisor regarding review of update for 3rd party claims.	0.6	\$ 895	\$ 537.00
Kehl, Monty	2/27/2013	Direct analysis of intercompany claims by complex.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	2/27/2013	Direct analysis of third party claims by complex.	2.1	\$ 895	\$ 1,879.50
Markin, Eric	2/27/2013	Analyze intercompany claims for specific complex.	0.4	\$ 625	\$ 250.00
Vidal, Adriana	2/27/2013	Analyze intercompany claims for complex.	0.2	\$ 755	\$ 151.00
Kehl, Monty	2/28/2013	Call with Alix Partners to discuss analysis of filed claims and update on intercompany claims	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	2/28/2013	Review and revise notes from UCC counsel for meeting with UCC member.	0.9	\$ 895	\$ 805.50
Kehl, Monty	2/28/2013	Correspond with Debtors' financial advisors regarding various filed claims.	0.6	\$ 895	\$ 537.00
Kehl, Monty	2/28/2013	Study claims information and support received from Debtors' financial advisor.	2.6	\$ 895	\$ 2,327.00
Lattig, Larry	2/28/2013	Review pleading update regarding 503(b)(9) report, scheduling order and notice of rejection received from UCC counsel.	1.0	\$ 895	\$ 895.00
Markin, Eric	2/28/2013	Prepare for call with Alix Partners.	0.5	\$ 625	\$ 312.50
Markin, Eric	2/28/2013	Participate in call with Alix Partners and MFC to discuss intercompany and third-party claims	1.4	\$ 625	\$ 875.00
Markin, Eric	2/28/2013	Summarize Notes from Alix call and send email to Alix Partners regarding follow-up items.	2.0	\$ 625	\$ 1,250.00
Vidal, Adriana	2/28/2013	Participate in conference call with K. Hiltz and R. McWilliams (both Alix Partners) and M. Kehl and E. Markin (both MFC) regarding the Debtors claims estimate.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	2/28/2013	Review and update draft email summarizing document requests to Alix Partners.	0.3	\$ 755	\$ 226.50
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

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Name	Date	Description	Time	Rate	Amount
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
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

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Name	Date	Description	Time	Rate	Amount
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
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

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Name	Date	Description	Time	Rate	Amount
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
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 values.	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 Houlihan Lokey.	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

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Name	Date	Description	Time	Rate	Amount
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
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

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

Name	Date	Description	Time	Rate	Amount
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
Kehl, Monty	4/1/2013	Call with Debtors' financial advisor to discuss intercompany transactions.	0.8	\$ 950	\$ 760.00
Kehl, Monty	4/1/2013	Study UCC counsel's comments for Debtors' draft motion to extend exclusivity.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/1/2013	Study declarations in support of Debtors' objection to formation of equity committee.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/1/2013	Review draft preliminary recovery scenarios analysis received from UCC counsel.	0.6	\$ 950	\$ 570.00
Markin, Eric	4/1/2013	Analysis of intercompany balances.	2.5	\$ 695	\$ 1,737.50
Han, Elijah	4/2/2013	Analyze 12/31/2012 net intercompany balances.	1.4	\$ 365	\$ 511.00
Kehl, Monty	4/2/2013	Review 12/31/12 intercompany information and direct analysis.	0.9	\$ 950	\$ 855.00
Markin, Eric	4/2/2013	Perform quality control of intercompany balances.	1.4	\$ 695	\$ 973.00
Han, Elijah	4/3/2013	Review liabilities subject to compromise for Patriot Coal Corp.	0.6	\$ 365	\$ 219.00
Kehl, Monty	4/3/2013	Direct analysis of liabilities subject to compromise.	0.7	\$ 950	\$ 665.00
Kehl, Monty	4/3/2013	Call with UCC counsel to discuss information for exhibit for Committee's reply to request for trustee.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/3/2013	Direct analysis to provide information for Committee's response to request for trustee.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/3/2013	Review summary of recently filed pleadings received from UCC counsel.	0.5	\$ 950	\$ 475.00
Lattig, Larry	4/3/2013	Review intercompany detail received from UCC counsel.	0.6	\$ 950	\$ 570.00
Markin, Eric	4/3/2013	Update intercompany balances for special purpose vehicle entity balances.	1.7	\$ 695	\$ 1,181.50
Markin, Eric	4/3/2013	Compare consolidating financials to MOR balances.	2.7	\$ 695	\$ 1,876.50
Markin, Eric	4/3/2013	Participate in call with B. Lee (Houlihan) regarding claims analysis.	0.4	\$ 695	\$ 278.00
Vidal, Adriana	4/3/2013	Receive direction from M. Kehl (MFC) in compiling claims analysis.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/3/2013	Communications with E. Wooley (MFC) in compiling scheduled D, E and F claims for 86 debtors.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/3/2013	Communications with J. Mazzotti and R. McWilliams (both Alix Partners) regarding source data to the scheduled claims.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	4/3/2013	Identify debtors with amended schedules.	0.4	\$ 795	\$ 318.00
Williams, Jack	4/3/2013	Analyze recent filings regarding spinoff and financial conditions.	2.7	\$ 950	\$ 2,565.00
Wooley, Erin	4/3/2013	Prepare analysis of schedule D, E and F claims for the 86 non-obligor debtors.	2.1	\$ 665	\$ 1,396.50
Han, Elijah	4/4/2013	Analyze liabilities subject to compromise for debtors A through L.	1.4	\$ 365	\$ 511.00
Han, Elijah	4/4/2013	Analyze liabilities subject to compromise for debtors M through W.	1.4	\$ 365	\$ 511.00
Han, Elijah	4/4/2013	Prepare liabilities subject to compromise analysis.	1.3	\$ 365	\$ 474.50
Kehl, Monty	4/4/2013	Study declaration in support of modification to non-union employee benefits.	0.9	\$ 950	\$ 855.00

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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	4/4/2013	Correspond with Debtors' financial advisor regarding liabilities subject to compromise.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/4/2013	Direct analysis of scheduled claims for UCC response to request for trustee.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	4/4/2013	Call with UCC counsel to discuss information for UCC response to request for trustee.	0.4	\$ 950	\$ 380.00
Markin, Eric	4/4/2013	Review information provided by company related to liabilities subject to compromise.	0.8	\$ 695	\$ 556.00
Markin, Eric	4/4/2013	Review claims by debtors as of 12/31/12.	3.2	\$ 695	\$ 2,224.00
Vidal, Adriana	4/4/2013	Communications with E. Wooley (MFC) regarding the status of claims analysis and open items.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/4/2013	Communications with M. Kehl (MFC) regarding the status of claims analysis and open items.	0.3	\$ 795	\$ 238.50
Wooley, Erin	4/4/2013	Update analysis of schedule D, E and F claims for the 86 non-obligor debtors with amended schedule F amounts.	1.4	\$ 665	\$ 931.00
Wooley, Erin	4/4/2013	Analyze schedule D, E and F claims for the 86 non-obligor debtors and prepare summary of the aggregate amount of claims.	2.2	\$ 665	\$ 1,463.00
Wooley, Erin	4/4/2013	Analyze schedule D, E and F claims for the 86 non-obligor debtors and prepare summary of the total number of creditors.	2.1	\$ 665	\$ 1,396.50
Kehl, Monty	4/5/2013	Provide summary of filed creditors to UCC counsel.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/5/2013	Discuss filed creditors information with UCC counsel.	0.4	\$ 950	\$ 380.00
Kehl, Monty	4/5/2013	Direct analysis of filed claim information.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	4/5/2013	Review order regarding third parties participation in 1113/1114 proceeding and McGhee motion for relief from automatic stay received from UCC counsel.	0.6	\$ 950	\$ 570.00
Markin, Eric	4/5/2013	Review and analyze third party claims schedules for pleading.	1.4	\$ 695	\$ 973.00
Vidal, Adriana	4/5/2013	Review of analysis compiled by staff summarizing the number of creditors and amount outstanding for the 86 debtors for which a motion was filed to appointment a chapter 11 trustee.	2.8	\$ 795	\$ 2,226.00
Vidal, Adriana	4/5/2013	Communications with M. Kehl (MFC) regarding claims analysis.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	4/5/2013	Communications with E. Wooley (MFC) regarding claims analysis.	0.9	\$ 795	\$ 715.50
Wooley, Erin	4/5/2013	Update analysis of schedule D, E and F claims for the 86 non-obligor debtors to exclude duplicate creditors.	1.6	\$ 665	\$ 1,064.00
Wooley, Erin	4/5/2013	Prepare analysis of the dollar amount of schedule F claims, by debtor, for the 86 non-obligor debtors.	2.3	\$ 665	\$ 1,529.50
Wooley, Erin	4/5/2013	Prepare analysis of total number of schedule F creditors, by debtor, for the 86 non-obligor debtors.	2.1	\$ 665	\$ 1,396.50
Wooley, Erin	4/5/2013	Prepare summary of Schedule F claims, including the aggregate dollar amount and number of creditors, by Debtor, for each of the 86 non-obligor debtors.	2.3	\$ 665	\$ 1,529.50
Vidal, Adriana	4/6/2013	Review and test analysis listing 86 non-obligor debtors to include number of creditors and scheduled amounts by debtor in order to forward to Houlihan Lokey.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	4/6/2013	Communications with B. Lee (Houlihan) regarding analysis of 86 non-obligor debtors.	0.2	\$ 795	\$ 159.00
Lattig, Larry	4/7/2013	Review UMWA Expert Report of Srinivas Akunuri and accompanying exhibits received from UCC counsel.	0.7	\$ 950	\$ 665.00
Lattig, Larry	4/7/2013	Review UMWA Expert Report of Elliot I. Cobin and accompanying attachments received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	4/7/2013	Review UMWA Expert Report of Perry Mandarino and accompany appendices received from UCC counsel.	0.7	\$ 950	\$ 665.00
Kehl, Monty	4/8/2013	Study Akunuri declaration in support of UMWA objection to 1113/1114 relief.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/8/2013	Study Mandarino declaration in support of UMWA objection to 1113/1114 relief.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	4/8/2013	Study Cobin declaration in support of UMWA objection to 1113/1114 relief.	0.8	\$ 950	\$ 760.00

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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	4/8/2013	Direct summary for analysis of scheduled unsecured claims and distribution of summary to UCC counsel.	0.8	\$ 950	\$ 760.00
Vidal, Adriana	4/8/2013	Communications with B. Lee (Houlihan) regarding analysis of 86 non-obligor debtors.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/8/2013	Communications with M. Kehl (MFC) regarding analysis of 86 non-obligor debtors.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/8/2013	Update analysis of 86 non-obligor debtors in order to forward to UCC counsel.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/8/2013	Communications with A. Wong and G. Plotko (both Kramer Levin) regarding analysis of 86 non-obligor debtors.	0.2	\$ 795	\$ 159.00
Kehl, Monty	4/9/2013	Review analysis of filed creditor count and amount with staff.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/9/2013	Review summary of Lucha deposition.	0.7	\$ 950	\$ 665.00
Kehl, Monty	4/9/2013	Review correspondence filed with Court.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/9/2013	Review proposed UCC statement for 1113/1114.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/9/2013	Review proposed 1113/1114 statement and comments received from Houlihan Lokey.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/9/2013	Review Lucha Deposition received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/9/2013	Review pleading update related to UMWA Plans' motion to file objection to 1113 motion under seal and accompanying attachments received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/9/2013	Review correspondence regarding proposed 1113/1114 received from Houlihan Lokey.	0.3	\$ 950	\$ 285.00
Markin, Eric	4/9/2013	Review summaries of important case events from Counsel.	1.0	\$ 695	\$ 695.00
Wooley, Erin	4/9/2013	Discuss Schedule F claims summary with B. Lee (Houlihan).	0.2	\$ 665	\$ 133.00
Kehl, Monty	4/10/2013	Participate in professionals call.	0.4	\$ 950	\$ 380.00
Kehl, Monty	4/10/2013	Direct analysis of unsecured claims.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/10/2013	Study draft of committee's statement on 1113/1114.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/10/2013	Study updates on Hatfield deposition.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/10/2013	Review second supplemental report and recommendation for a fifth stipulation with BofA received from Cole Schotz.	1.0	\$ 950	\$ 950.00
Lattig, Larry	4/10/2013	Review draft statement on section 1113/1114 received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/10/2013	Review Hatfield Deposition received from UCC counsel.	0.5	\$ 950	\$ 475.00
Markin, Eric	4/10/2013	Analyze third party claims.	1.1	\$ 695	\$ 764.50
Vidal, Adriana	4/10/2013	Communications with A. Wong (Kramer Levin) regarding the unsecured scheduled claims for the 86 non-obligor debtors.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/10/2013	Participate in professionals call.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/10/2013	Communications with M. Kehl (MFC) regarding claims analysis from various sources.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/10/2013	Communications with E. Markin (MFC) regarding liabilities subject to compromised listed on the Debtors monthly operating report and consolidating financial statements.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/10/2013	Communications with E. Wooley (MFC) regarding claims analysis.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/10/2013	Review of debtor by debtor claims summaries received from Blackstone.	0.6	\$ 795	\$ 477.00
Kehl, Monty	4/11/2013	Call with UCC investment banker to discuss unsecured claims.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/11/2013	Summarize Debtors' various tabulation of unsecured claims.	0.5	\$ 950	\$ 475.00
Kehl, Monty	4/11/2013	Study updates from Terry deposition.	0.5	\$ 950	\$ 475.00
Kehl, Monty	4/11/2013	Direct tabulation of unsecured claims for UCC objection to Trustee motion.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/11/2013	Analyze recovery model sensitivity analysis received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/11/2013	Review objection to exclusivity received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/11/2013	Review Mazzucchi Deposition received from UCC counsel.	0.7	\$ 950	\$ 665.00
Lattig, Larry	4/11/2013	Review rough draft of Huffard Deposition received from UCC counsel.	0.5	\$ 950	\$ 475.00
Lattig, Larry	4/11/2013	Review Debtors' submitted 4th 1113 and 5th 1114 proposals to UMWA received from UCC counsel and prepare comments on same.	1.2	\$ 950	\$ 1,140.00
Lattig, Larry	4/11/2013	Review revised 1113/1114 statement received from UCC counsel.	0.5	\$ 950	\$ 475.00
Vidal, Adriana	4/11/2013	Compile and review total scheduled amount and number of claims by Debtors and claimant names.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	4/11/2013	Communications with A. Wong (Kramer Levin) regarding UMWA 1974 & UMWA 1993 plans and scheduled claims.	0.2	\$ 795	\$ 159.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	4/11/2013	Conference call with E. Wooley (MFC) regarding claims analysis including claims reflecting amended amounts and adjustments for duplicative claimants by each Debtor.	0.5	\$ 795	\$ 397.50
Vidal, Adriana	4/11/2013	Review and provide commentary to A. Wong (Kramer Levin) regarding number of creditors and amounts scheduled by the 86 non-obligor Debtors inclusive of notations.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/11/2013	Communications with E. Markin (MFC) regarding the Coal Act liabilities in the Debtors scheduled claims and status update of analyses.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	4/11/2013	Communications with M. Kehl (MFC) regarding the Coal Act liabilities in the Debtors scheduled claims.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	4/11/2013	Communications with A. Wong (Kramer Levin) regarding select unsecured claims included in the 86 non-obligor Debtors.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/11/2013	Provide staff with direction in compiling matrix of claimants with claims in two or more Debtors by each Debtor.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	4/11/2013	Communications with E. Wooley (MFC) regarding scheduled claims comparison analysis.	0.3	\$ 795	\$ 238.50
Williams, Jack	4/11/2013	Analyze most recent Houlihan Lokey waterfall analysis.	1.2	\$ 950	\$ 1,140.00
Wooley, Erin	4/11/2013	Analyze Schedule F for the 99 debtors to determine which creditors have claims scheduled in multiple debtors.	2.9	\$ 665	\$ 1,928.50
Wooley, Erin	4/11/2013	Prepare summary of creditors who have Schedule F unsecured claims in multiple debtors.	2.7	\$ 665	\$ 1,795.50
Wooley, Erin	4/11/2013	Conference call with A. Vidal (MFC) regarding claims analysis including claims reflecting amended amounts and adjustments for duplicative claimants by each Debtor.	0.5	\$ 665	\$ 332.50
Kehl, Monty	4/12/2013	Study draft objection to motion to appoint a Trustee.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/12/2013	Direct proposed revisions to objection to Trustee appointment.	0.5	\$ 950	\$ 475.00
Lattig, Larry	4/12/2013	Review recommendation memorandum for April 23, 2013 motions received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/12/2013	Review latest revised 1113/1114 statement received from UCC counsel.	0.6	\$ 950	\$ 570.00
Vidal, Adriana	4/12/2013	Provide staff with direction in compiling sensitivity analysis of claims in two or more debtors.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/12/2013	Communications with staff regarding comparison analysis of unsecured claims using files received from Blackstone, MOR/consolidating financial statements and the Debtors schedule F claims.	0.3	\$ 795	\$ 238.50
Williams, Jack	4/12/2013	Analyze recent productions and pleadings regarding financial issues related to spinoff and Peabody post-spinoff support issues.	3.3	\$ 950	\$ 3,135.00
Wooley, Erin	4/12/2013	Update analysis of creditors who have Schedule F claims in multiple debtors to include summary ranges for various dollar amounts.	3.3	\$ 665	\$ 2,194.50
Wooley, Erin	4/12/2013	Analyze both the 12/31/12 balance sheet and monthly operating report to determine liabilities subject to compromise.	1.1	\$ 665	\$ 731.50
Lattig, Larry	4/13/2013	Review 1113/1114 statement blackline received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/13/2013	Review filed version of 1113/1114 pleading and additional pleadings filed in conjunction with 1113/1114 motion received from UCC counsel.	1.2	\$ 950	\$ 1,140.00
Kehl, Monty	4/15/2013	Study current draft of committee's objection to appointment of Trustee.	0.9	\$ 950	\$ 855.00
Vidal, Adriana	4/15/2013	Communications with D. Tobin (Houlihan) regarding the Debtors scheduled claims.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	4/15/2013	Communications with A. Wong (Kramer Levin) regarding the Debtors scheduled claims.	0.3	\$ 795	\$ 238.50
Wooley, Erin	4/15/2013	Prepare comparison of liabilities subject to compromise from the 12/31/12 balance sheet, schedules, filed claims and monthly operating report.	3.4	\$ 665	\$ 2,261.00
Kehl, Monty	4/16/2013	Study Huffard deposition transcript.	0.8	\$ 950	\$ 760.00
Lattig, Larry	4/16/2013	Review objections and joinders to the motion to extend exclusivity and motion to appoint a trustee received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	4/16/2013	Review summary of pleadings filed with the court on April 16, 2013 received from UCC counsel.	2.6	\$ 950	\$ 2,470.00
Lattig, Larry	4/16/2013	Review final transcript of Huffard Deposition received from UCC counsel.	1.0	\$ 950	\$ 950.00
Lattig, Larry	4/16/2013	Read Irl Engelhardt's motion to quash subpoena for deposition received from UCC counsel.	0.8	\$ 950	\$ 760.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	4/16/2013	Communications with Houlihan Lokey and Kramer Levin professionals regarding the number of creditors included in the Debtors schedule F.	0.3	\$ 795	\$ 238.50
Markin, Eric	4/17/2013	Review pleadings summaries prepared by UCC counsel.	0.4	\$ 695	\$ 278.00
Vidal, Adriana	4/17/2013	Review and update the analysis of scheduled unsecured claims in two or more debtors by debtor and sensitivity analysis inclusive of communications with staff regarding same.	1.3	\$ 795	\$ 1,033.50
Vidal, Adriana	4/17/2013	Draft and review email to M. Kehl (MFC) regarding the debtors scheduled unsecured claims in two or more debtors.	0.3	\$ 795	\$ 238.50
Lattig, Larry	4/18/2013	Review Mandarin Deposition received from UCC counsel.	1.5	\$ 950	\$ 1,425.00
Lattig, Larry	4/18/2013	Review Robertson Deposition received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	4/18/2013	Review Traynor Deposition summary received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/18/2013	Review final transcript of Stover Deposition received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	4/18/2013	Review final transcript of Cobin Deposition received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	4/18/2013	Read amended declarations for Christopher Wu - movants' expert for the equity committee motion.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/18/2013	Read amended declarations for Jeffrey Stufsky - movants' expert for the equity committee motion.	2.1	\$ 950	\$ 1,995.00
Markin, Eric	4/18/2013	Review select documents posted to Intralinks.	0.4	\$ 695	\$ 278.00
Lattig, Larry	4/19/2013	Review noteholders' reply to motion to appoint a trustee received from UCC counsel.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	4/19/2013	Read noteholders objection to Debtors' motion to comply with Rule 2019 received from UCC counsel.	0.2	\$ 950	\$ 190.00
Lattig, Larry	4/19/2013	Review non-union retiree benefits proposed order received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/19/2013	Review rough draft of Buckner Deposition received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	4/20/2013	Review noteholders' verified statement and notice of tier 1 and 2 claim settlement report received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	4/21/2013	Read interested shareholders' reply to motion to appoint an equity committee received from UCC counsel.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	4/22/2013	Review Information Sharing and Confidentiality Agreement received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/22/2013	Review recommendation and related orders pertaining to non-union retiree committee settlement received from UCC counsel.	1.2	\$ 950	\$ 1,140.00
Kehl, Monty	4/23/2013	Call with creditor to discuss employee liabilities.	0.2	\$ 950	\$ 190.00
Kehl, Monty	4/23/2013	Communicate with Debtors' financial advisor regarding employee liabilities.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/23/2013	Review Debtors' omnibus reply for 1113/1114 motion and related exhibits.	1.9	\$ 950	\$ 1,805.00
Lattig, Larry	4/23/2013	Review revised final transcript of Mandarin Deposition received from UCC counsel.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/24/2013	Correspond and call with Debtors' financial advisor regarding claims estimate.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/24/2013	Correspond with Committee's investment banker regarding claims estimate.	0.2	\$ 950	\$ 190.00
Lattig, Larry	4/24/2013	Review Tier II Settlement Notice received from UCC counsel.	0.5	\$ 950	\$ 475.00
Lattig, Larry	4/24/2013	Review final transcript of Whiting Deposition received from UCC counsel.	1.5	\$ 950	\$ 1,425.00
Lattig, Larry	4/24/2013	Review fifth 1113 proposal and redlines of fourth and fifth 1113 proposals received from UCC counsel.	2.1	\$ 950	\$ 1,995.00
Lattig, Larry	4/24/2013	Review Huffard Reply Declaration received from UCC counsel.	1.7	\$ 950	\$ 1,615.00
Kehl, Monty	4/25/2013	Participate in professionals call.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/25/2013	Call and e-mail with Debtors' financial advisor regarding claims reconciliation.	0.7	\$ 950	\$ 665.00
Kehl, Monty	4/25/2013	Call with UCC investment banker to discuss claims reconciliation.	0.2	\$ 950	\$ 190.00
Lattig, Larry	4/25/2013	Participate in professionals call.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/26/2013	Conduct call with Debtors' financial advisor to discuss claims reconciliation.	0.4	\$ 950	\$ 380.00
Kehl, Monty	4/26/2013	Analyze Debtors' preliminary reconciliation for filed unsecured claims.	0.6	\$ 950	\$ 570.00
Kehl, Monty	4/26/2013	Direct analysis for filed unsecured claims.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/26/2013	Review April 23rd hearing transcript received from UCC counsel.	2.8	\$ 950	\$ 2,660.00
Lattig, Larry	4/26/2013	Review 1113/1114 argument chart received from UCC counsel.	0.4	\$ 950	\$ 380.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	4/26/2013	Participate in conference call with R. McWilliams, K. Hiltz (both Alix Partners), M. Bushman (Blackstone) and M. Kehl (MFC) regarding the Debtors filed claims and updates to the claims registers with respect to general unsecured claims.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	4/26/2013	Communications with M. Kehl (MFC) regarding claims analysis.	0.3	\$ 795	\$ 238.50
Lattig, Larry	4/27/2013	Review pleading update memorandum received from UCC counsel.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	4/29/2013	Study updated claims information received from Debtors' financial advisor.	0.9	\$ 950	\$ 855.00
Kehl, Monty	4/29/2013	Provide update to UCC investment banker for updated unsecured claims information.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/29/2013	Call with Debtors' financial advisor to discuss updated claims information.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/29/2013	Review motion to file creditor matrix under seal received from UCC counsel.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/29/2013	Review draft opening statement for 1113/1114 hearing received from UCC counsel.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/29/2013	Review updates on negotiations correspondence received from UCC counsel.	0.4	\$ 950	\$ 380.00
Lattig, Larry	4/29/2013	Review UMWA objection and supporting declarations received from UCC counsel.	0.8	\$ 950	\$ 760.00
Vidal, Adriana	4/29/2013	Review and cross-reference listing of claims not included in the Houlihan Lokey's claims analysis versus Alix Partners claims register.	2.4	\$ 795	\$ 1,908.00
Vidal, Adriana	4/29/2013	Communications with M. Kehl (MFC) regarding claims analysis.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/29/2013	Participate in conference call with B. Lee (Houlihan) and M. Kehl (MFC) regarding claims reconciliation.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	4/29/2013	Compile summary of claims not included in the Houlihan Lokey's claims analysis versus Alix Partners claims register.	1.2	\$ 795	\$ 954.00
Kehl, Monty	4/30/2013	Call with UCC's investment banker to discuss reconciliation of filed unsecured claims.	0.3	\$ 950	\$ 285.00
Kehl, Monty	4/30/2013	Direct analysis of reconciliation of filed unsecured claims.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	4/30/2013	Review and revise analysis for filed unsecured claims.	0.8	\$ 950	\$ 760.00
Kehl, Monty	4/30/2013	Call with UCC's investment banker to discuss Surety claims and assured contract claims.	0.2	\$ 950	\$ 190.00
Kehl, Monty	4/30/2013	Review updates from 1113/1114 hearing.	0.6	\$ 950	\$ 570.00
Lattig, Larry	4/30/2013	Review pleading update memorandum received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Vidal, Adriana	4/30/2013	Compile summary of claims not included in the Alix Partners' claims analysis versus Houlihan Lokey's claims register.	1.3	\$ 795	\$ 1,033.50
Vidal, Adriana	4/30/2013	Review and cross-reference listing of claims not included in the Alix Partners' claims analysis versus Houlihan Lokey's claims register.	3.1	\$ 795	\$ 2,464.50
Vidal, Adriana	4/30/2013	Review and identify claims in the Houlihan Lokey claims register listing select POCs as unsecured while Alix Partners listed them as secured/administrative/priority claims in their register.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	4/30/2013	Various communications with M. Kehl (MFC) regarding claims analysis.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	4/30/2013	Update and review listing of claims discrepancies between Houlihan Lokey and Alix Partners.	0.9	\$ 795	\$ 715.50
Vidal, Adriana	4/30/2013	Compile and review claims for surety bonds and contracts assumed/assigned by proposed debtor for Houlihan Lokey's review.	0.4	\$ 795	\$ 318.00
Lattig, Larry	4/30/2013	Review 163 memo of law in support for anti-suit injunction, 162 motion for anti-suit injunction, motion for relief from the stay and agreed and stipulated order received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Han, Elijah	5/1/2013	Review and analyze claims in data provided by Houlihan Lokey and Alix Partners.	1.9	\$ 365	\$ 693.50
Han, Elijah	5/1/2013	Compare and reconcile claims with respect to redundant claims.	1.8	\$ 365	\$ 657.00
Kehl, Monty	5/1/2013	Direct analysis of claims reconciliation.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/1/2013	Review slides from Hatfield testimony received from UCC counsel.	0.6	\$ 950	\$ 570.00
Vidal, Adriana	5/1/2013	Compile and review filed claim sorted by contract assumed and assigned; duplicative claims; no liability class; surety bonds assumed; and reduce and reclass.	1.8	\$ 795	\$ 1,431.00
Vidal, Adriana	5/1/2013	Review and reconcile claims register to claims summary provided by Alix Partners.	0.9	\$ 795	\$ 715.50

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	5/1/2013	Various communications with M. Kehl (MFC) regarding claims analysis and next steps.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/1/2013	Various communications with R. McWilliams (Alix Partners) regarding claims register and claims summary.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/1/2013	Provide staff with guidance in reviewing the redundant claims in the Alix Partners claims register versus the Houlihan Lokey claims register.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/1/2013	Communications with E. Han (MFC) regarding the redundant claims analysis and findings.	0.8	\$ 795	\$ 636.00
Han, Elijah	5/2/2013	Review estimated General Unsecured Claims by Debtor.	1.0	\$ 365	\$ 365.00
Han, Elijah	5/2/2013	Reconcile intercompany receivables for June balance.	1.3	\$ 365	\$ 474.50
Kehl, Monty	5/2/2013	Direct analysis of reconciliation of Debtors' filed unsecured claims.	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/2/2013	Revise analysis of reconciliation of Debtors' filed unsecured claims.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/2/2013	Call with the Committee's investment banker to discuss reconciliation of unsecured claims.	0.4	\$ 950	\$ 380.00
Lattig, Larry	5/2/2013	Read correspondence regarding negotiations on the withdrawal of the UCC's objection to the implementation of the 1113/1114 proposal received from UCC counsel.	0.3	\$ 950	\$ 285.00
Markin, Eric	5/2/2013	Update intercompany balances by Debtor.	2.4	\$ 695	\$ 1,668.00
Vidal, Adriana	5/2/2013	Prepare for meeting with R. McWilliams (Alix Partners) regarding claims discrepancies between unsecured claims in the Alix Partners and HL claims registers.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/2/2013	Various communications with M. Kehl (MFC) regarding compilation of the estimated GUCs.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/2/2013	Communications with E. Han (MFC) regarding the estimated GUCs excluding reduce and reclass and no liability claims.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/2/2013	Review and analyze claims register and summary data by debtor in order to compile the estimated GUCs by debtor excluding union claims and notes.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	5/2/2013	Review and analyze claims register and summary data by debtor in order to compile the estimated GUCs by debtor for scheduled claims, estimated contract rejection damages and 401k supplement claims.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	5/2/2013	Compile and review estimated claims by debtor excluding union, notes and adding back reduce & reclass and no liability claims.	1.3	\$ 795	\$ 1,033.50
Vidal, Adriana	5/2/2013	Compile and review estimated claims by debtor excluding union, notes and adding back reduce & reclass and no liability claims at 50%.	0.4	\$ 795	\$ 318.00
Kehl, Monty	5/6/2013	Participate in UCC professionals call.	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/6/2013	Direct analysis of reconciliation of filed claims.	0.5	\$ 950	\$ 475.00
Lattig, Larry	5/6/2013	Review additional tier II settlement notice and agreement claim listing received from UCC counsel.	1.1	\$ 950	\$ 1,045.00
Vidal, Adriana	5/6/2013	Participate in UCC professionals call.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	5/6/2013	Communications with M. Kehl (MFC) regarding the Debtors' claims tagged as no liability and reduce and reclass.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/6/2013	Communications with R. McWilliams (Alix Partners) regarding scheduling conference call and listing of claims tagged as no liability claims and reduce and reclass.	0.2	\$ 795	\$ 159.00
Williams, Jack	5/6/2013	Analyze intercompanies, subcon, claims assessed against intercompanies, and policy and methodology issues and approaches regarding intercompanies.	3.1	\$ 950	\$ 2,945.00
Kehl, Monty	5/7/2013	Participate in call with UCC counsel to discuss intercompany accounts and substantive consolidation.	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/7/2013	Study and direct analysis of reconciliation of unsecured claims.	0.6	\$ 950	\$ 570.00
Vidal, Adriana	5/7/2013	Prepare for call with Alix Partners.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/7/2013	Participate in conference call with K. Hiltz and R. McWilliams (both Alix Partners) regarding claims tagged as no liability and reduce and reclass.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	5/7/2013	Communications with M. Kehl (MFC) regarding status of claims analysis.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/7/2013	Update and review select claims analysis pursuant to commentary received from M. Kehl (MFC).	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/7/2013	Compile and review select POCs for Alix Partner's review.	0.6	\$ 795	\$ 477.00

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Name	Date	Description	Time	Rate	Amount
Williams, Jack	5/7/2013	Prepare for telephone conference with Kramer Levin, Houlihan Lokey and MFC regarding open issues, including waterfall, subcon and intercompany claims.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	5/7/2013	Participate in telephone conference with Kramer Levin, Houlihan Lokey and MFC regarding open issues, including waterfall, subcon and intercompany claims.	0.7	\$ 950	\$ 665.00
Williams, Jack	5/7/2013	Analyze intercompany issues for purposes of understanding and recharacterization.	2.8	\$ 950	\$ 2,660.00
Lattig, Larry	5/8/2013	Participate in call with Debtors' and UCC professionals.	1.3	\$ 950	\$ 1,235.00
Vidal, Adriana	5/8/2013	Participate in conference call with the Debtors' and UCC professionals regarding subcon and recharacterization of debt.	1.3	\$ 795	\$ 1,033.50
Williams, Jack	5/8/2013	Analyze relevant literature regarding intercompany accounts, loans and asset transfers.	2.7	\$ 950	\$ 2,565.00
Williams, Jack	5/8/2013	Analyze Alix Partners memo and MFC memo regarding intercompanies.	2.2	\$ 950	\$ 2,090.00
Williams, Jack	5/8/2013	Telephone conference with UCC counsel, Debtor's financial advisor, and Debtor's counsel regarding intercompany transactions.	1.3	\$ 950	\$ 1,235.00
Kehl, Monty	5/9/2013	Participate in professionals call.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/9/2013	Review and provide comments to draft question list for Debtors regarding intercompany accounts.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	5/9/2013	Review memorandum regarding intercompany transactions received from staff.	0.3	\$ 950	\$ 285.00
Lattig, Larry	5/9/2013	Review March Monthly Operating Report and 10-Q for the three months ended March 31, 2013 received from UCC counsel.	1.7	\$ 950	\$ 1,615.00
Vidal, Adriana	5/9/2013	Organize, compile and update intercompany data related information received from third parties for K. McColgan, S. Seabury and J. Williams (all MFC) review.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/9/2013	Participate in professionals call.	0.9	\$ 795	\$ 715.50
Williams, Jack	5/9/2013	Participate in professionals call.	0.9	\$ 950	\$ 855.00
Williams, Jack	5/9/2013	Analyze intercompany transactions regarding Panther.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	5/9/2013	Analyze Alix Partners' analysis of Panther.	2.2	\$ 950	\$ 2,090.00
Williams, Jack	5/9/2013	Analyze intercompany patterns regarding volume allocation for assessment of reliability.	1.8	\$ 950	\$ 1,710.00
Lattig, Larry	5/10/2013	Review cluster financials (May 3), ARO by legal entity as of 12-31-12 and PMO by legal entity as of 12-31-12 received from Houlihan Lokey.	1.4	\$ 950	\$ 1,330.00
Williams, Jack	5/10/2013	Analyze Alix Partners' report regarding intercompany at Panther entity level.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	5/10/2013	Analyze industry treatment of intercompany claims.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	5/10/2013	Analyze Patriot filings regarding intercompanies at time of spin and in subsequent 10K years.	2.9	\$ 950	\$ 2,755.00
Lattig, Larry	5/11/2013	Review Order regarding trustee motion (Docket No. 3965) and Equity Committee Order (Docket No. 3959) received from UCC counsel.	0.6	\$ 950	\$ 570.00
Williams, Jack	5/11/2013	Analyze authorities in relevant literature regarding intercompany treatment.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	5/11/2013	Analyze documents regarding cash management system.	1.7	\$ 950	\$ 1,615.00
Williams, Jack	5/12/2013	Analyze intercompany accounting at Patriot to determine reliability.	2.7	\$ 950	\$ 2,565.00
Williams, Jack	5/12/2013	Analyze intercompany debt and debt characteristics.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	5/12/2013	Analyze intercompany agreements.	2.2	\$ 950	\$ 2,090.00
Williams, Jack	5/12/2013	Analyze intercompany regarding representative sample, sourcing and source determination.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	5/12/2013	Prepare workplan and memo regarding intercompany methodology and forensic assessment.	2.1	\$ 950	\$ 1,995.00
Kehl, Monty	5/13/2013	Review and provide revisions to work plan for intercompanies.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/13/2013	Review and direct analysis for Debtors' unsecured litigation claims.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/13/2013	Review recommendation on settlement with Royalty Co. received from UCC counsel.	0.3	\$ 950	\$ 285.00
Vidal, Adriana	5/13/2013	Review of methodology for assessing intercompany transactions compiled by J. Williams (MFC).	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/13/2013	Review of correspondence received from R. McWilliams (Alix Partners) regarding select claims within the reduce and reclass section.	0.4	\$ 795	\$ 318.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	5/13/2013	Draft and review email to G. Plotko (Kramer Levin), G. Willard (Carmody MacDonald) regarding litigation related to 2004 flood, float sink and petty claims in the reduce and reclass claims category.	1.6	\$ 795	\$ 1,272.00
Vidal, Adriana	5/13/2013	Draft and review email to G. Plotko (Kramer Levin), G. Willard (Carmody MacDonald) regarding litigation related to Monsanto and royalty claims that have lost appeal twice.	0.5	\$ 795	\$ 397.50
Kehl, Monty	5/14/2013	Participate in professionals call.	0.6	\$ 950	\$ 570.00
Lattig, Larry	5/14/2013	Review Patriot Liquidity and Performance Report, Peabody objections to Rule 2004 discovery of Morgan Stanley and Duff & Phelps, and declarations for Payne-Gallatin dispute over Wheelage royalty received from UCC counsel.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	5/14/2013	Participate in professionals call.	0.6	\$ 950	\$ 570.00
Vidal, Adriana	5/14/2013	Participate in professionals call.	0.6	\$ 795	\$ 477.00
McColgan, Kevin	5/15/2013	Review draft information request list and correspondence among team members regarding same.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	5/15/2013	Review Form 10Q for intercompany disclosures.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	5/15/2013	Review and compile database of data requests and documents received responsive to intercompany transactions.	0.9	\$ 795	\$ 715.50
Vidal, Adriana	5/15/2013	Review the Debtors Intralinks dataroom in order to identify data requests by the UCC and MFC.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	5/15/2013	Compile index of intercompany documents received and analyses.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/15/2013	Update and review the MFC data requests to the Debtors.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/15/2013	Conference call with G. Plotko (Kramer Levin) and G. Willard (Carmody MacDonald) regarding the claims arising from the 2004 flood, float sink and petty litigation and follow-up emails.	0.5	\$ 795	\$ 397.50
Vidal, Adriana	5/15/2013	Communications with A. Wong (Kramer Levin) and G. Willard (Carmody MacDonald) regarding consolidating financial statements as of the spin and accounting practices.	0.3	\$ 795	\$ 238.50
Kehl, Monty	5/16/2013	Participate in professionals call.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/16/2013	Direct analysis of information received relating to intercompany accounting.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/16/2013	Correspond with UCC counsel regarding filed litigation claims.	0.4	\$ 950	\$ 380.00
Lattig, Larry	5/16/2013	Review objection to Payne Gallatin reply brief, Panther LLC reply brief, McGhee lift stay, Morgan Stanley's response to 2004 motion, and BofA limited objection to certain fees and expenses of the UCC received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Lattig, Larry	5/16/2013	Review draft reply to Peabody objection received from UCC counsel.	0.2	\$ 950	\$ 190.00
Lattig, Larry	5/16/2013	Review proposed stipulation and order with Shonk Land and Debtors' 3rd omnibus claims objection received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
Vidal, Adriana	5/16/2013	Discussion with A. Wong (Kramer Levin) regarding filed/scheduled claims by the UMWA combined fund and the UMWA 1992 Benefit Plan.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/16/2013	Correspondence with G. Plotko (Kramer Levin) and G. Willard (Carmody MacDonald) regarding select litigation claims.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/16/2013	Update and review index of intercompany documents received from the Debtors and analysis/memos compiled by MFC.	1.2	\$ 795	\$ 954.00
Vidal, Adriana	5/16/2013	Compile description of intercompany documents received from the Debtors and analysis/memos compiled by MFC.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	5/16/2013	Communications with M. Kehl (MFC) regarding requests for data from Houlihan and Kramer Levin.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/16/2013	Communications with J. Mazzotti (Alix Partners) regarding the Debtors accounting procedures pre-spin.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/16/2013	Communications with A. Wong (Kramer Levin) regarding claims scheduled and filed by the UMWA 1992 plan and the combined fund.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/16/2013	Communications with M. Kehl (MFC) regarding UCC counsel's request for claims detail for UCC review.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/16/2013	Communications with M. Kehl (MFC) regarding estimated GUC's by Debtors.	0.1	\$ 795	\$ 79.50

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Name	Date	Description	Time	Rate	Amount
Jones, Teag	5/17/2013	Review and analyze process and procedures for Debtor's cash management system.	2.0	\$ 565	\$ 1,130.00
Kehl, Monty	5/17/2013	Call with team to plan intercompany analysis and trip to St. Louis.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/17/2013	Call with J. Williams (MFC) to review intercompany information.	0.5	\$ 950	\$ 475.00
Kehl, Monty	5/17/2013	Direct analysis of latest unsecured claim estimate by Debtor.	0.9	\$ 950	\$ 855.00
Lattig, Larry	5/17/2013	Review April Monthly Operating Report, Form 8-K, replies to Peabody's objection to 2004 discovery and 4th Omnibus objection to claims received from UCC counsel.	2.7	\$ 950	\$ 2,565.00
McColgan, Kevin	5/17/2013	Participate in conference call with J. Williams, S. Seabury, M. Kehl and A. Vidal (all MFC) regarding the Debtors' intercompany transactions.	0.8	\$ 895	\$ 716.00
McColgan, Kevin	5/17/2013	Prepare bullet point list of intercompany transaction considerations.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	5/17/2013	Review summary of information received to date regarding intercompany transactions.	0.3	\$ 895	\$ 268.50
Seabury, Susan	5/17/2013	Prepare for and attend conference call with K. McColgan, J. Williams, M. Kehl and A. Vidal (all MFC) regarding the Debtors' intercompany transactions.	1.1	\$ 895	\$ 984.50
Vidal, Adriana	5/17/2013	Continue to compile description of intercompany documents received from the Debtors and analysis/memos compiled by MFC and finalize document for M. Kehl's (MFC) review.	0.9	\$ 795	\$ 715.50
Vidal, Adriana	5/17/2013	Draft and review email to M. Kehl (MFC) regarding intercompany documents and summary document.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/17/2013	Update and review summary of intercompany document requests and received pursuant to commentary received from M. Kehl (MFC).	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/17/2013	Draft and review email to J. Williams, S. Seabury, K. McColgan and M. Kehl (all MFC) regarding intercompany documents and summary document in preparation for conference call.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/17/2013	Pursuant to the request of G. Plotko (Kramer Levin) compile and review summary of no liability claims - royalty agreement litigation.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/17/2013	Pursuant to the request of G. Plotko (Kramer Levin) compile and review summary of no liability claims - Monsanto related litigation.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/17/2013	Prepare for conference call with J. Williams, S. Seabury, K. McColgan and M. Kehl (all MFC) regarding the Debtors' intercompany transactions.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/17/2013	Participate in conference call with J. Williams, S. Seabury, K. McColgan and M. Kehl (all MFC) regarding the Debtors' intercompany transactions.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/17/2013	Pursuant to the request of G. Plotko (Kramer Levin) compile and review summary of reduce & reclass - 2004 flood litigation.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	5/17/2013	Pursuant to the request of G. Plotko (Kramer Levin) compile and review summary of reduce & reclass - float sink litigation.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/17/2013	Pursuant to the request of G. Plotko (Kramer Levin) compile and review summary of reduce & reclass - petty litigation.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/17/2013	Update and review unsecured low and high estimates with adjustments to claims labeled no liability and reduce & reclass.	2.1	\$ 795	\$ 1,669.50
Vidal, Adriana	5/17/2013	Conference call with D. Stoeberl (Carmody MacDonald) regarding select litigation claims.	0.1	\$ 795	\$ 79.50
Williams, Jack	5/17/2013	Analysis of intercompany accounts an treatment in the general ledger.	3.9	\$ 950	\$ 3,705.00
Williams, Jack	5/17/2013	Prepare for and attend conference call with M. Kehl, K. McColgan, S. Seabury, and A. Vidal (all MFC) regarding the Debtors' intercompany transactions.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	5/17/2013	Analysis and preparation of memo regarding intercompany accounting assessment and workplan analysis.	2.8	\$ 950	\$ 2,660.00
Kehl, Monty	5/18/2013	Review and direct analysis of APBO liability to be funded by Peabody.	1.3	\$ 950	\$ 1,235.00
Kehl, Monty	5/19/2013	Review and provide comments for summary of litigation items included in filed unsecured claims.	1.1	\$ 950	\$ 1,045.00
Vidal, Adriana	5/19/2013	Review and update summary schedule of select POCs regarding litigation claims for further follow up per M. Kehl's (MFC) comments.	0.7	\$ 795	\$ 556.50
Williams, Jack	5/19/2013	Analysis and preparation of economic assessment of intercompany transactions and workplan analysis.	2.2	\$ 950	\$ 2,090.00
Kehl, Monty	5/20/2013	Participate in professionals call.	0.6	\$ 950	\$ 570.00

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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	5/20/2013	Direct and review analysis of OPEB claims.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/20/2013	Review and provide revisions to question list for Debtors on intercompany claims.	0.4	\$ 950	\$ 380.00
Kehl, Monty	5/20/2013	Review and provide revisions to overview of Patriot intercompany accounts.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/20/2013	Review and provide revisions to summary of various unsecured claims from litigation.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	5/20/2013	Review fraudulent transfers issues memorandum received from UCC counsel.	2.7	\$ 950	\$ 2,565.00
McColgan, Kevin	5/20/2013	Review and comment on draft presentation regarding intercompany investigation.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/20/2013	Research authorities on consolidation accounting.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	5/20/2013	Review presentations by Alix Partners regarding intercompany accounting.	1.4	\$ 895	\$ 1,253.00
McColgan, Kevin	5/20/2013	Review data supporting intercompany balances.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	5/20/2013	Review contracts and agreements for shared services among Patriot entities.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/20/2013	Review contracts and agreements for coal sales among Patriot entities.	0.8	\$ 895	\$ 716.00
McColgan, Kevin	5/20/2013	Review contracts and agreements for leased equipment between Patriot entities.	0.7	\$ 895	\$ 626.50
Seabury, Susan	5/20/2013	Review, revise and update presentation to UCC and UCC counsel regarding intercompany analysis.	3.1	\$ 895	\$ 2,774.50
Seabury, Susan	5/20/2013	Review, revise and update list of questions to Debtor regarding intercompanies.	1.1	\$ 895	\$ 984.50
Vidal, Adriana	5/20/2013	Communications with M. Kehl (MFC) regarding the summary schedule of litigation claims for further review and estimated GUCs.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/20/2013	Update and finalize modifications to the summary schedule of litigation claims for further review for Kramer Levin and Carmody McDonald.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/20/2013	Review and finalize unsecured low and high estimates with adjustments to claims labeled no liability and reduce & reclass for M. Kehl's (MFC) review.	1.3	\$ 795	\$ 1,033.50
Vidal, Adriana	5/20/2013	Update and finalize the unsecured low and high estimates with adjustments to claims labeled no liability and reduce and reclass inclusive of commentary from M. Kehl (MFC).	0.9	\$ 795	\$ 715.50
Vidal, Adriana	5/20/2013	Draft and review proposed intercompany questions to the Debtors and professionals in preparation for on-site meeting in St. Louis for M. Kehl's (MFC) review.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	5/20/2013	Participate in professionals call.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/20/2013	Draft and review intercompany overview in preparation for on-site meeting in STL for M. Kehl's (MFC) review.	0.9	\$ 795	\$ 715.50
Vidal, Adriana	5/20/2013	Review and update cash management overview in preparation for on-site meeting in St. Louis for M. Kehl's (MFC) review.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/20/2013	Update and review the intercompany summary pursuant to M Kehl's (MFC) commentary.	0.3	\$ 795	\$ 238.50
Kehl, Monty	5/21/2013	Review and comment on summary of Debtors' cash management.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	5/21/2013	Review and comment on draft of questions and data requests for intercompany analysis.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/21/2013	Provide and correspond with UCC counsel regarding intercompany questions.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/21/2013	Call with UCC counsel to discuss increased OPEB liability settlement of Peabody.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/21/2013	Correspond with Debtors regarding analysis for Peabody OPEB liability.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/21/2013	Call with UCC counsel to discuss valuation of equity awards to management and directors.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	5/21/2013	Review presentation on intercompany investigation transmitted to counsel.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	5/21/2013	Review intercompany supporting documents previously received by MFC from Alix Partners.	1.8	\$ 895	\$ 1,611.00
McColgan, Kevin	5/21/2013	Review accounting literature regarding mining operations.	2.1	\$ 895	\$ 1,879.50
McColgan, Kevin	5/21/2013	Analyze corporate structure to understand intercompany transaction flow.	0.6	\$ 895	\$ 537.00

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Name	Date	Description	Time	Rate	Amount
McColgan, Kevin	5/21/2013	Review form 10Q for March 31, 2013.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/21/2013	Review from 10K for December 31, 2011.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	5/21/2013	Review form 10Q for June 30, 2012.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/21/2013	Review from 10K for December 31, 2012.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	5/21/2013	Review draft methodology for assessing intercompany transactions report prepared by J. Williams (MFC).	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/21/2013	Update and finalize cash management and intercompany overview and forward to the group for review.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/21/2013	Review and provide commentary to proposed intercompany questions & data requests.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/21/2013	Participate in conference call with Davis Polk, Alix Partners, Kramer Levin, Carmody MacDonald and MFC professionals regarding select litigation claims.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/21/2013	Communications with M. Kehl (MFC) regarding summary of cash management and intercompany overview.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/21/2013	Communications with S. Seabury (MFC) regarding updated proposed questions and data requests to the Debtors.	0.1	\$ 795	\$ 79.50
Kehl, Monty	5/22/2013	Finalize and transmit information request for data on intercompanies.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/22/2013	Direct organization of intercompany information received.	1.1	\$ 950	\$ 1,045.00
McColgan, Kevin	5/22/2013	Review form 10Q for March 31, 2013.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/22/2013	Review from 10K for December 31, 2011.	1.1	\$ 895	\$ 984.50
McColgan, Kevin	5/22/2013	Review form 10Q for June 30, 2012.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	5/22/2013	Review from 10K for December 31, 2012.	1.6	\$ 895	\$ 1,432.00
McColgan, Kevin	5/22/2013	Review accounting literature regarding mining operations.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	5/22/2013	Review intercompany supporting documents previously received by MFC from Alix Partners.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	5/22/2013	Communications with M. Kehl (MFC) regarding on-site visit to Debtors' St. Louis headquarters.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/22/2013	Compile and review documents received to date partially responsive to document request made to Debtors for K. McColgan, S. Seabury and J. Williams (all MFC) review.	1.4	\$ 795	\$ 1,113.00
Vidal, Adriana	5/22/2013	Communications with K. McColgan, S. Seabury and J. Williams (all MFC) regarding document request list and data accumulated.	0.3	\$ 795	\$ 238.50
Kehl, Monty	5/23/2013	Participate in professionals call.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	5/23/2013	Attend conference call regarding intercompany transaction request list with K. McColgan, A. Vidal and S. Seabury (all MFC) and K. Hiltz, J. Mazzotti and R. McWilliams (all Alix Partners).	0.7	\$ 950	\$ 665.00
Kehl, Monty	5/23/2013	Direct summary of GUCs.	1.7	\$ 950	\$ 1,615.00
Lattig, Larry	5/23/2013	Review illustrative recovery scenarios received from Houlihan Lokey.	0.6	\$ 950	\$ 570.00
McColgan, Kevin	5/23/2013	Review intercompany supporting documents previously received by MFC from Alix Partners.	2.9	\$ 895	\$ 2,595.50
McColgan, Kevin	5/23/2013	Attend conference call regarding intercompany transaction request list with M. Kehl, A. Vidal and S. Seabury (all MFC) and K. Hiltz, J. Mazzotti and R. McWilliams (all Alix Partners).	0.7	\$ 895	\$ 626.50
Seabury, Susan	5/23/2013	Attend conference call regarding intercompany transaction request list with M. Kehl, K. McColgan and A. Vidal (all MFC) and K. Hiltz, J. Mazzotti and R. McWilliams (all Alix Partners).	0.7	\$ 895	\$ 626.50
Vidal, Adriana	5/23/2013	Participate in conference call with Alix Partners and MFC intercompany team.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	5/23/2013	Participate in conference call with M. Kehl and S. Seabury (both MFC) regarding status.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/23/2013	Update database of intercompany documents responsive to the data request pursuant to documents identified by Alix Partners.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/23/2013	Provide staff with direction in updating the index of intercompany documents requested and responsive documents.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	5/23/2013	Participate in professionals only call regarding status.	0.7	\$ 795	\$ 556.50
Williams, Jack	5/23/2013	Prepare analysis regarding intercompany and sub con issues and analyze authorities regarding the same.	3.8	\$ 950	\$ 3,610.00

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Han, Elijah	5/24/2013	Analyze filed trade claims for select Debtors.	2.3	\$ 365	\$ 839.50
Han, Elijah	5/24/2013	Analyze scheduled trade claims for select Debtors.	2.2	\$ 365	\$ 803.00
Han, Elijah	5/24/2013	Analyze number of creditors for file and scheduled trade claims.	1.6	\$ 365	\$ 584.00
Han, Elijah	5/24/2013	Prepare an analysis of largest trade claims scheduled at more than one Debtor.	1.8	\$ 365	\$ 657.00
Han, Elijah	5/24/2013	Conference call with A. Vidal (MFC) regarding status of analysis and next steps.	0.8	\$ 365	\$ 292.00
Kehl, Monty	5/24/2013	Direct analyses of claims filed by Debtor.	1.3	\$ 950	\$ 1,235.00
Seabury, Susan	5/24/2013	Review list of documents previously provided and begin review of intercompany documents.	1.9	\$ 895	\$ 1,700.50
Vidal, Adriana	5/24/2013	Conference call with A. Wong (Kramer Levin) regarding the Debtors scheduled and filed claims.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	5/24/2013	Communications with M. Kehl (MFC) regarding Kramer Levin's request and claims summary.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/24/2013	Identify and test source documentation to be used in compiling analysis requested by A. Wong (Kramer Levin).	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/24/2013	Provide staff with guidance in compiling analysis requested by Kramer Levin.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	5/24/2013	Communications with M. Kehl, K. McColgan, S. Seabury and J. Williams (all MFC) regarding document request list and data accumulated.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/24/2013	Conference call with E. Han (MFC) regarding status of analysis and next steps.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	5/24/2013	Communications with A. Wong (Kramer Levin) regarding analysis of trade claims scheduled and filed.	0.4	\$ 795	\$ 318.00
Williams, Jack	5/24/2013	Analysis of tax losses and potential tax benefits, and review documents regarding the same.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	5/24/2013	Analyze Panther intercompany analysis by Alix Partners with regards to reliability issues.	2.2	\$ 950	\$ 2,090.00
Han, Elijah	5/25/2013	Prepare an analysis of largest trade claims filed in more than one Debtor.	2.3	\$ 365	\$ 839.50
Vidal, Adriana	5/26/2013	Review and update analysis of scheduled and filed claims for trade claims pursuant to A. Wong's (Kramer Levin) request.	2.2	\$ 795	\$ 1,749.00
Vidal, Adriana	5/26/2013	Compile and review summary of filed claims in preparation for UCC meeting/presentation.	0.9	\$ 795	\$ 715.50
Kehl, Monty	5/28/2013	Direct summary for unsecured claims.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/28/2013	Review and discuss subcon issues with UCC counsel.	0.9	\$ 950	\$ 855.00
Kehl, Monty	5/28/2013	Discuss unsecured claims related to litigation with UCC counsel and UCC's investment banker.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	5/28/2013	Review intercompany supporting documents previously received by MFC from Alix Partners.	3.2	\$ 895	\$ 2,864.00
Seabury, Susan	5/28/2013	Review data flows from SOX analysis.	1.8	\$ 895	\$ 1,611.00
Seabury, Susan	5/28/2013	Review memos regarding previous document production.	1.1	\$ 895	\$ 984.50
Seabury, Susan	5/28/2013	Analyze subcon factors and accounting/financial issues with J. Williams (MFC).	2.9	\$ 895	\$ 2,595.50
Vidal, Adriana	5/28/2013	Communications with M. Kehl (MFC) regarding summary claims analysis.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	5/28/2013	Update and review summary claims analysis pursuant to commentary received from M. Kehl (MFC).	2.9	\$ 795	\$ 2,305.50
Williams, Jack	5/28/2013	Analyze sub con factors and accounting/financial issues with S. Seabury (MFC).	2.9	\$ 950	\$ 2,755.00
Williams, Jack	5/28/2013	Prepare intercompany assessment workplan.	2.2	\$ 950	\$ 2,090.00
Kehl, Monty	5/29/2013	Study 1113/1114 order.	0.8	\$ 950	\$ 760.00
Kehl, Monty	5/29/2013	Participate in MFC meeting regarding intercompany information obtained and follow up items.	0.8	\$ 950	\$ 760.00
Lattig, Larry	5/29/2013	Review substantive consolidation analysis received from UCC counsel.	1.1	\$ 950	\$ 1,045.00
McColgan, Kevin	5/29/2013	Review intercompany supporting documents previously received by MFC from Alix Partners.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	5/29/2013	Participate in MFC meeting regarding intercompany information obtained and follow up items.	0.8	\$ 895	\$ 716.00

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Name	Date	Description	Time	Rate	Amount
Seabury, Susan	5/29/2013	Participate in MFC meeting regarding intercompany information obtained and follow up items.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	5/29/2013	Participate in MFC meeting regarding intercompany information obtained and follow up items.	0.8	\$ 795	\$ 636.00
Williams, Jack	5/29/2013	Participate in MFC meeting regarding intercompany information obtained and follow up items.	0.8	\$ 950	\$ 760.00
Williams, Jack	5/29/2013	Analyzed intercompany related documents for assessment of system reliability.	2.8	\$ 950	\$ 2,660.00
Kehl, Monty	5/30/2013	Review and provide revisions to counsel's memo on OPEB risks.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	5/30/2013	Meeting with MFC team to discuss follow-up information requests.	0.6	\$ 950	\$ 570.00
Lattig, Larry	5/30/2013	Review Liquidity and Performance Report and contingent litigation claims memorandum received from UCC counsel.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	5/30/2013	Review Order and Opinion on Debtors' declaratory action against Peabody received from UCC counsel.	0.8	\$ 950	\$ 760.00
Lattig, Larry	5/30/2013	Meeting with MFC team to discuss follow-up information requests.	0.6	\$ 950	\$ 570.00
Lattig, Larry	5/30/2013	Review proposed protective order and Rule 2004 order for Peabody discover received from UCC counsel.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	5/30/2013	Meeting with MFC team to discuss follow-up information requests.	0.6	\$ 895	\$ 537.00
Seabury, Susan	5/30/2013	Meeting with MFC team to discuss follow-up information requests.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	5/30/2013	Meeting with MFC team to discuss follow-up information requests.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	5/30/2013	Compile outline and begin draft of interview summaries for select individuals.	1.8	\$ 795	\$ 1,431.00
Williams, Jack	5/30/2013	Participate in MFC meeting regarding information obtained and follow up items.	0.6	\$ 950	\$ 570.00
Kehl, Monty	5/31/2013	Review and provide revisions to notes summarizing St. Louis meetings.	0.9	\$ 950	\$ 855.00
Seabury, Susan	5/31/2013	Review motion to reject union contracts.	1.2	\$ 895	\$ 1,074.00
Seabury, Susan	5/31/2013	Review opinion on union order.	1.4	\$ 895	\$ 1,253.00
Seabury, Susan	5/31/2013	Review notes from meetings compiled by A. Vidal (MFC).	1.1	\$ 895	\$ 984.50
Vidal, Adriana	5/31/2013	Update and finalize interview summaries.	1.7	\$ 795	\$ 1,351.50
Williams, Jack	5/31/2013	Analyze recent tax documents produced for property of the estate and intercompany issues.	3.7	\$ 950	\$ 3,515.00
Wooley, Erin	6/10/2011	Analyze documents within the online dataroom to locate consolidated tax returns.	0.3	\$ 665	\$ 199.50
Wooley, Erin	6/10/2011	Analyze Form 10-K's to locate a balance sheet as of 10/31/07.	0.9	\$ 665	\$ 598.50
Wooley, Erin	6/10/2011	Prepare comparison of 10/31/07 balance sheet to the Form 1120 for 2007.	0.9	\$ 665	\$ 598.50
Wooley, Erin	6/11/2011	Prepare comparison of 12/31/07 balance sheet to the Form 1120 for 2007.	0.9	\$ 665	\$ 598.50
Kehl, Monty	6/3/2013	Direct tabulation and transmittal of follow-up information to Debtors' financial advisors.	0.8	\$ 950	\$ 760.00
Kehl, Monty	6/3/2013	Review and revise memorandum summarizing visit to Debtors' headquarters.	1.0	\$ 950	\$ 950.00
McColgan, Kevin	6/3/2013	Review Patriot court order rejecting union contracts.	1.2	\$ 895	\$ 1,074.00
McColgan, Kevin	6/3/2013	Review and edit summary narrative of Patriot interviews.	1.3	\$ 895	\$ 1,163.50
Seabury, Susan	6/3/2013	Review meeting notes from A. Vidal and K. McColgan (both MFC).	0.9	\$ 895	\$ 805.50
Seabury, Susan	6/3/2013	Begin drafting memo to counsel.	1.7	\$ 895	\$ 1,521.50
Vidal, Adriana	6/3/2013	Draft and review email to M. Kehl, K. McColgan, S. Seabury (all MFC) providing links to documents requested.	0.2	\$ 795	\$ 159.00
Williams, Jack	6/3/2013	Analysis of intercompany asset sales, usually when closing mines.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	6/3/2013	Analysis of intercompany coal sales and role of Patriot sales in accounting schematic.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	6/3/2013	Analysis of intercompany tax issues and separate assessment on legal entity basis for tax benefits.	2.1	\$ 950	\$ 1,995.00
Kehl, Monty	6/4/2013	Direct analysis of intercompany claims.	1.9	\$ 950	\$ 1,805.00
Kehl, Monty	6/4/2013	Schedule call to discuss intercompany claims.	0.3	\$ 950	\$ 285.00
Lattig, Larry	6/4/2013	Review amended schedules and motion for relief from the stay received from UCC counsel.	2.2	\$ 950	\$ 2,090.00
Lattig, Larry	6/4/2013	Review protective order and Rule 2004 order for Peabody discovery received from UCC counsel.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	6/4/2013	Review updated court docket.	0.6	\$ 895	\$ 537.00

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Name	Date	Description	Time	Rate	Amount
McColgan, Kevin	6/4/2013	Review Sox compliance documentation.	0.8	\$ 895	\$ 716.00
McColgan, Kevin	6/4/2013	Review intercompany agreements.	1.8	\$ 895	\$ 1,611.00
Seabury, Susan	6/4/2013	Review notes from meeting at Patriot Coal.	1.1	\$ 895	\$ 984.50
Seabury, Susan	6/4/2013	Complete and revise memo regarding meeting at Patriot Coal.	4.1	\$ 895	\$ 3,669.50
Williams, Jack	6/4/2013	Prepare memo regarding intercompany and subcon issues from financial perspective and analyze authorities in financial and accounting literature regarding the same.	2.7	\$ 950	\$ 2,565.00
Williams, Jack	6/4/2013	Analyze financial documents regarding intercompany accounting from general ledger.	1.8	\$ 950	\$ 1,710.00
Kehl, Monty	6/5/2013	Review and provide final comments to summary of trip to Debtors' headquarters.	0.5	\$ 950	\$ 475.00
Kehl, Monty	6/5/2013	Calls with UCC counsel to discuss intercompanies.	0.8	\$ 950	\$ 760.00
Kehl, Monty	6/5/2013	Direct follow-up on information requests.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	6/5/2013	Review amended schedules filed by Patriot.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/5/2013	Review final summary narrative to be distributed to UCC counsel.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/5/2013	Review Peabody rule 2004 order.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/5/2013	Review intercompany documents produced in response to information request.	2.1	\$ 895	\$ 1,879.50
Seabury, Susan	6/5/2013	Review, revise and update memo to include team comments.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	6/5/2013	Review and provide commentary to S. Seabury (MFC) regarding the draft summary of Patriot Coal personnel interviews.	1.6	\$ 795	\$ 1,272.00
Vidal, Adriana	6/5/2013	Compile and forward all intercompany contracts to UCC counsel pursuant to M. Kehl's (MFC) request.	0.5	\$ 795	\$ 397.50
Vidal, Adriana	6/5/2013	Communications with UCC counsel regarding available intercompany contracts.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/5/2013	Communications with M. Kehl (MFC) regarding intercompany contracts.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	6/5/2013	Review and populate schedule received from UCC counsel with select Debtor intercompany balances as of 6/30/12.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	6/5/2013	Review and circulate documentation posted to the Debtors' dataroom.	0.8	\$ 795	\$ 636.00
Williams, Jack	6/5/2013	Review BR 2004 Stipulation and Order with focus on estate causes of action from spin and financial issues related thereto.	1.7	\$ 950	\$ 1,615.00
Williams, Jack	6/5/2013	Prepare analysis regarding intercompany issues from financial perspective regarding reliability and accuracy.	2.2	\$ 950	\$ 2,090.00
Kehl, Monty	6/6/2013	Respond to question from UCC counsel relating to intercompanies.	0.6	\$ 950	\$ 570.00
Kehl, Monty	6/6/2013	Participate in call with UCC counsel to update on intercompany information and analysis.	1.1	\$ 950	\$ 1,045.00
Lattig, Larry	6/6/2013	Review proposed order for Penn Virginia leases and motion for relief from stay received from UCC counsel.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	6/6/2013	Review intercompany documents produced in response to information request.	2.2	\$ 895	\$ 1,969.00
McColgan, Kevin	6/6/2013	Review updated docket.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/6/2013	Review Debtors' appeal document.	0.2	\$ 895	\$ 179.00
Seabury, Susan	6/6/2013	Prepare for and attend meeting with UCC counsel regarding intercompany accounting with J. Williams and M. Kehl (both MFC).	0.7	\$ 895	\$ 626.50
Williams, Jack	6/6/2013	Prepare for and participate in work session between MFC and UCC counsel regarding intercompany accounting and forensic issues.	2.1	\$ 950	\$ 1,995.00
Williams, Jack	6/6/2013	Analyze financial documents regarding intercompanies.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	6/6/2013	Analyze tax documents recently produced for purposes of assessing estate claim and asset issues on legal entity.	2.1	\$ 950	\$ 1,995.00
Kehl, Monty	6/7/2013	Direct analysis of source documentation for intercompany transactions.	1.5	\$ 950	\$ 1,425.00
Kehl, Monty	6/7/2013	Direct information request for intercompany source documentation.	0.8	\$ 950	\$ 760.00
Lattig, Larry	6/7/2013	Review election to be heard by district court, UMWA notice of appeal and order granting in part motion for 2004 examination received from UCC counsel.	0.6	\$ 950	\$ 570.00
McColgan, Kevin	6/7/2013	Review intercompany documents produced in response to information request.	1.8	\$ 895	\$ 1,611.00
McColgan, Kevin	6/7/2013	Review Debtors' lease assumption/rejection documents.	0.4	\$ 895	\$ 358.00

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Name	Date	Description	Time	Rate	Amount
McColgan, Kevin	6/7/2013	Review news articles regarding Debtors distributed by Research to MFC team.	0.8	\$ 895	\$ 716.00
McColgan, Kevin	6/7/2013	Correspond with MFC team regarding intercompany sales documentation inquiries.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	6/7/2013	Communications with M. Kehl and K. McColgan (both MFC) regarding available accounting documentation and contracts related to the sale of coal products.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/7/2013	Draft and review email to R. McWilliams (Alix Partners) regarding available accounting and contract documentation regarding the sale of coal products.	0.4	\$ 795	\$ 318.00
Kehl, Monty	6/10/2013	Study UCC counsel's questions relating to intercompanies and provide responses to UCC counsel.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	6/10/2013	Review Debtors' updated claims estimate.	1.9	\$ 950	\$ 1,805.00
Kehl, Monty	6/10/2013	Participate in call with Debtors to discuss tax work files.	0.7	\$ 950	\$ 665.00
Kehl, Monty	6/10/2013	Study Debtors' 2007 tax return and Form 10-K; direct analysis of same.	1.8	\$ 950	\$ 1,710.00
Kehl, Monty	6/10/2013	Telephone call with J. Williams (MFC) regarding intercompany work plan.	0.3	\$ 950	\$ 285.00
Lattig, Larry	6/10/2013	Review Patriot Liquidity Report, 20013 - 20017 May Plan Overview and Notice of Appellants Obligation received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
McColgan, Kevin	6/10/2013	Review Patriot pleading updates and notices of appeal by UMWA received from counsel.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	6/10/2013	Review updated claims estimates received from Alix Partners.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/10/2013	Review intercompany documents produced in response to information request.	0.8	\$ 895	\$ 716.00
Sartori, Elisa	6/10/2013	Analyze tax returns and financial statements for treatment of approximately \$80MM of debt forgiveness associated with spin off in 2007 for M. Kehl (MFC).	0.9	\$ 795	\$ 715.50
Williams, Jack	6/10/2013	Telephone call with M. Kehl (MFC) regarding intercompany work plan.	0.3	\$ 950	\$ 285.00
Williams, Jack	6/10/2013	Prepare intercompany analysis assessing reliability and reasonable reflection of assets and liabilities of each separate entity.	3.4	\$ 950	\$ 3,230.00
Kehl, Monty	6/11/2013	Participate in professionals call.	0.5	\$ 950	\$ 475.00
Kehl, Monty	6/11/2013	Direct analysis for balance sheets from 2007.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	6/11/2013	Call with UCC counsel to discuss intercompanies.	0.4	\$ 950	\$ 380.00
Lattig, Larry	6/11/2013	Review Ohio Valley Appeal, Ohio Valley Election, Ohio Valley Appeal of Joinder, BAP Briefing Schedule, case management order, motion to expedited appeal, and Debtors' Objection to Bowles Lift Stay received from UCC counsel.	2.4	\$ 950	\$ 2,280.00
McColgan, Kevin	6/11/2013	Participate in professionals call.	0.5	\$ 895	\$ 447.50
McColgan, Kevin	6/11/2013	Review examples of guarantee and indemnification agreements received from Alix Partners.	0.4	\$ 895	\$ 358.00
Seabury, Susan	6/11/2013	Participate in professionals call.	0.5	\$ 895	\$ 447.50
Vidal, Adriana	6/11/2013	Communications with M. Kehl (MFC) regarding the Debtors consolidated tax returns.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	6/11/2013	Participate in professionals call.	0.5	\$ 795	\$ 397.50
Vidal, Adriana	6/11/2013	Compile and review analysis of the Debtors claims estimate by category as of April and May 2013.	1.2	\$ 795	\$ 954.00
Williams, Jack	6/11/2013	Participate in professionals call.	0.5	\$ 950	\$ 475.00
Williams, Jack	6/11/2013	Analyze documents regarding financial and intercompany issues for disallowance and proof issues.	1.7	\$ 950	\$ 1,615.00
Kehl, Monty	6/12/2013	Study restructuring proposal from a potential investor.	1.8	\$ 950	\$ 1,710.00
Kehl, Monty	6/12/2013	Study and provide revisions to analysis for Debtors' updated estimate for unsecured claims.	2.3	\$ 950	\$ 2,185.00
Lattig, Larry	6/12/2013	Review Knighthead proposal summary received from D. Tobin (Houlihan Lokey).	0.3	\$ 950	\$ 285.00
McColgan, Kevin	6/12/2013	Review updated docket.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	6/12/2013	Review pleading update received from UCC counsel.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/12/2013	Review UMWA update received from Houlihan.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	6/12/2013	Review Knighthead proposal summary received from Houlihan.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/12/2013	Review news article regarding UMWA negotiations.	0.2	\$ 895	\$ 179.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	6/12/2013	Communications with M. Kehl and K. McColgan (both MFC) regarding next steps in reviewing the Debtors intercompany transactions.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	6/12/2013	Conference call with J. Mazzotti (Alix Partners) summarizing documents uploaded to the Debtors data room.	0.1	\$ 795	\$ 79.50
Williams, Jack	6/12/2013	Analyze recent filings regarding financial issues and influence on intercompanies and subcon.	1.8	\$ 950	\$ 1,710.00
Williams, Jack	6/12/2013	Analyze financial documents regarding inadequate capital issues at time of spin.	3.1	\$ 950	\$ 2,945.00
Kehl, Monty	6/13/2013	Direct analysis of 2011 tax work papers.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	6/13/2013	Review Debtors' response to Union's press release received from UCC counsel.	0.4	\$ 950	\$ 380.00
Lattig, Larry	6/13/2013	Review updated Knighthead proposal summary received from S. Shahani (Houlihan Lokey).	0.5	\$ 950	\$ 475.00
Lattig, Larry	6/13/2013	Review agenda for June 18 hearing, Bowles reply and opposition to motion to expedite appeal received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
McColgan, Kevin	6/13/2013	Review pleadings update received from counsel.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	6/13/2013	Review news release on UMWA negotiations.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	6/13/2013	Review update on Blackstone issue received from Houlihan.	0.1	\$ 895	\$ 89.50
McColgan, Kevin	6/13/2013	Review examples of guarantee and override agreements received from Alix Partners.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/13/2013	Review sample intercompany sales and shipping documents received from Alix Partners.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	6/13/2013	Identify, download and review documents from the Debtors dataroom with examples of guarantee and override agreements.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/13/2013	Identify, download and review documents from the Debtors dataroom with example documents for the sale of coal.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/13/2013	Identify, download and review documents from the Debtors dataroom of the 2011 tax documents.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	6/13/2013	Correspondence with M. Kehl, K. McColgan and S. Seabury (all MFC) with documents posted to the Debtors dataroom.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	6/13/2013	Correspondence with J. Mazzotti and R. McWilliams (both Alix Partners) regarding documents posted to the Debtors data room with respect to examples of guarantee and override agreements.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	6/13/2013	Correspondence with M. Kehl, K. McColgan and S. Seabury (all MFC) regarding conference call with the Debtors to discuss the documents posted for the sale of coal.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/13/2013	Compile preliminary draft of the memo summarizing on-site intercompany interviews into a draft report outline inclusive of exhibits.	3.8	\$ 795	\$ 3,021.00
Williams, Jack	6/13/2013	Analyze recent filings and spinoff issues.	2.2	\$ 950	\$ 2,090.00
Kehl, Monty	6/14/2013	Study contracts provided by Debtors as example of intercompany transactions.	1.3	\$ 950	\$ 1,235.00
Kehl, Monty	6/14/2013	Study Debtors' objection to Bowles request for relief from automatic stay.	0.6	\$ 950	\$ 570.00
Lattig, Larry	6/14/2013	Review joint motion to set appellate briefing, order - expedited appeal of declaratory judgment action and amended agenda for June 18 hearing received from UCC counsel.	0.3	\$ 950	\$ 285.00
McColgan, Kevin	6/14/2013	Review draft intercompany analysis outline update received from A. Vidal (MFC).	0.8	\$ 895	\$ 716.00
McColgan, Kevin	6/14/2013	Review data room update list received from Houlihan.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/14/2013	Review pleadings update and agenda for 6/18 meeting received from UCC counsel.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/14/2013	Review news articles distributed to MFC Team.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	6/14/2013	Review updated docket items.	0.3	\$ 895	\$ 268.50
Williams, Jack	6/14/2013	Analyze tax workpapers for intercompany analysis purposes.	3.7	\$ 950	\$ 3,515.00
Williams, Jack	6/14/2013	Analyze Knightheads proposal and BR 9019 financial issues.	0.8	\$ 950	\$ 760.00
Lattig, Larry	6/17/2013	Review US Trustee letter regarding certifications, co-chairs and bylaws and US Trustee UCC member quarterly certification form received from UCC counsel.	0.4	\$ 950	\$ 380.00
McColgan, Kevin	6/17/2013	Review updated docket items.	0.2	\$ 895	\$ 179.00

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McColgan, Kevin	6/17/2013	Review draft outline of intercompany analysis.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	6/17/2013	Update preliminary draft of the memo summarizing on-site intercompany interviews into a draft report outline with commentary received from K. McColgan (MFC).	0.4	\$ 795	\$ 318.00
Williams, Jack	6/17/2013	Prepare analysis of intercompany issues and equitable conduct indicators, if any.	2.8	\$ 950	\$ 2,660.00
Williams, Jack	6/17/2013	Prepare expert report methodology and analyze relevant financial and accounting literature regarding cash management systems, intercompany asset transfers and coal transfer.	2.2	\$ 950	\$ 2,090.00
McColgan, Kevin	6/18/2013	Review correspondence from counsel including quarterly UST certifications of claims/debts.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/18/2013	Review updated docket items.	0.2	\$ 895	\$ 179.00
Kehl, Monty	6/19/2013	Review pleading update received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	6/19/2013	Review motion authorizing payment of fees and expenses of potential rights offering backstop parties received from UCC counsel.	0.6	\$ 950	\$ 570.00
McColgan, Kevin	6/19/2013	Review Carmody fee statement and correspondence from counsel.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/19/2013	Review correspondence from counsel and motion for payment of professionals involved in backstop rights offering.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	6/19/2013	Prepare for conference call with the Alix Partners and the Debtors' employees with respect to coal sales paper trial.	0.3	\$ 795	\$ 238.50
Williams, Jack	6/19/2013	Analyze recent filings regarding litigation issues.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	6/19/2013	Prepare expert report regarding intercompany transactions, sub con and equitable misconduct issues.	3.3	\$ 950	\$ 3,135.00
Kehl, Monty	6/20/2013	Participate in professionals call.	0.8	\$ 950	\$ 760.00
Kehl, Monty	6/20/2013	Direct analysis intercompany accounts.	1.3	\$ 950	\$ 1,235.00
Lattig, Larry	6/20/2013	Review 5th, 6th, 7th, 8th and 9th omnibus objection to claims received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
McColgan, Kevin	6/20/2013	Review pleadings update and correspondence distributed by UCC counsel.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/20/2013	Review minutes to UCC meetings distributed by UCC counsel.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	6/20/2013	Participate in professionals call.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	6/20/2013	Pursuant to the request of S. Seabury (MFC) update the document request list and responsive documents for all of MFC's requests on behalf of the UCC.	1.7	\$ 795	\$ 1,351.50
Vidal, Adriana	6/20/2013	Pursuant to the request of S. Seabury (MFC) organize document requests and responsive documents for all of MFC's requests on behalf of the UCC.	2.8	\$ 795	\$ 2,226.00
Lattig, Larry	6/21/2013	Review Debtors' correspondence to UMWA represented employees received from UCC counsel.	0.3	\$ 950	\$ 285.00
Williams, Jack	6/21/2013	Analyze recent filings regarding potential litigation issues.	1.1	\$ 950	\$ 1,045.00
McColgan, Kevin	6/23/2013	Review counsel draft of intercompany analysis report to UCC as compared to MFC memo.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	6/23/2013	Communications with M. Kehl (MFC) regarding edits to the Kramer Levin intercompany memorandum.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/23/2013	Review M. Kehl (MFC) edits to the Kramer Levin intercompany memorandum.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	6/23/2013	Communications with S. Seabury, K. McColgan and M. Kehl (all MFC) regarding edits to the Kramer Levin intercompany memorandum.	0.1	\$ 795	\$ 79.50
Kehl, Monty	6/24/2013	Provide further revisions to UCC counsel's draft memo for intercompany accounts.	1.4	\$ 950	\$ 1,330.00
Kehl, Monty	6/24/2013	Call with UCC counsel to discuss memo for intercompany accounts.	0.7	\$ 950	\$ 665.00
Kehl, Monty	6/24/2013	Telephone conference with J. Williams (MFC) regarding intercompany analysis.	0.2	\$ 950	\$ 190.00
Lattig, Larry	6/24/2013	Review memorandum regarding recharacterization, subordination and disallowance received from UCC counsel.	0.7	\$ 950	\$ 665.00
Lattig, Larry	6/24/2013	Review motion to dismiss the joinder appeal, memo of law in support of motion to dismiss joinder appeal, May 2013 business plan overview, and Patriot Liquidity Report received from UCC counsel.	2.7	\$ 950	\$ 2,565.00

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McColgan, Kevin	6/24/2013	Review correspondence and claims objections motions distributed by UCC counsel.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	6/24/2013	Review updated docket items.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/24/2013	Review Patriot Coal news articles compiled by MFC Research.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	6/24/2013	Review update on UMWA negotiations distributed by UCC counsel.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/24/2013	Review May MOR.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	6/24/2013	Review and insert modifications to the Kramer Levin intercompany memorandum, including review of transaction number, amounts, etc.	1.8	\$ 795	\$ 1,431.00
Williams, Jack	6/24/2013	Telephone conference with M. Kehl (MFC) regarding intercompany analysis.	0.2	\$ 950	\$ 190.00
Williams, Jack	6/24/2013	Analyze Kramer Levin memo regarding intercompanies and various legal issues; reviewed documents regarding the same.	1.7	\$ 950	\$ 1,615.00
Kehl, Monty	6/25/2013	Participate in professionals call.	0.6	\$ 950	\$ 570.00
Kehl, Monty	6/25/2013	Direct analysis for Bowles/Badgette claims.	0.9	\$ 950	\$ 855.00
McColgan, Kevin	6/25/2013	Review motions to dismiss, liquidity analysis and business plan overview documents distributed by counsel ahead of UCC call.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	6/25/2013	Participate in professionals call.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	6/25/2013	Review and analyze the Bowles and Badgette filed proof of claims pursuant to the request of M. Kehl (MFC).	1.6	\$ 795	\$ 1,272.00
Vidal, Adriana	6/25/2013	Draft and review email to M. Kehl (MFC) summarizing findings of the Bowles and Badgette filed proof of claims.	0.8	\$ 795	\$ 636.00
Kehl, Monty	6/26/2013	Direct and revise analysis of Debtors' Omnibus claims objections.	0.9	\$ 950	\$ 855.00
Vidal, Adriana	6/26/2013	Communications with UCC counsel regarding the UCC minutes for 5/14/13, 5/20/13, 5/30/13 and 6/11/13.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	6/26/2013	Review and analyze the Debtors fifth omnibus objection to claims.	2.9	\$ 795	\$ 2,305.50
Vidal, Adriana	6/26/2013	Review and analyze the Debtors sixth omnibus objection to claims.	1.6	\$ 795	\$ 1,272.00
Vidal, Adriana	6/26/2013	Review and analyze the Debtors seventh omnibus objection to claims.	1.1	\$ 795	\$ 874.50
Vidal, Adriana	6/26/2013	Review and analyze the Debtors eighth omnibus objection to claims.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	6/26/2013	Review and analyze the Debtors ninth omnibus objection to claims.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	6/26/2013	Draft and review email to J. Mazzotti (Alix Partners) requesting copies of the filed proofs of claims and updated claims register.	0.1	\$ 795	\$ 79.50
Kehl, Monty	6/27/2013	Review intercompany information.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	6/27/2013	Review MFC and Kramer Levin fee applications.	0.6	\$ 895	\$ 537.00
Kehl, Monty	6/28/2013	Participate in professionals call.	0.7	\$ 950	\$ 665.00
Kehl, Monty	6/28/2013	Study UMWA filed claim.	1.4	\$ 950	\$ 1,330.00
McColgan, Kevin	6/28/2013	Review updated docket.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	6/28/2013	Review news articles compiled by MFC research regarding Patriot.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	6/28/2013	Participate in professionals call.	0.7	\$ 795	\$ 556.50
Lattig, Larry	6/30/2013	Review appellant's declaratory judgment appeal brief received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Kehl, Monty	7/1/2013	Provide message to J. Williams (MFC) regarding SubCon and intercompany claims.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	7/1/2013	Review declaratory judgment brief and quarterly certifications distributed by UCC counsel with update to UCC.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	7/1/2013	Review summary of brief distributed by UCC counsel.	0.3	\$ 895	\$ 268.50
Williams, Jack	7/1/2013	Analyze documents regarding financial issues and bond pricing during spin and thereafter.	1.1	\$ 950	\$ 1,045.00
Williams, Jack	7/1/2013	Analyze financial documents regarding intercompany transactions.	2.7	\$ 950	\$ 2,565.00
Kehl, Monty	7/2/2013	Request June fee and expense update.	0.5	\$ 950	\$ 475.00
Kehl, Monty	7/2/2013	Call with Debtors' financial advisors to discuss fees and expenses.	0.7	\$ 950	\$ 665.00
Lattig, Larry	7/2/2013	Review Appellant's Brief Filed Under Seal, Declaratory Action Appeal and Ohio Valley Appeal and accompanying correspondence received from UCC counsel.	1.9	\$ 950	\$ 1,805.00
McColgan, Kevin	7/2/2013	Read business plan update discussion summary distributed by UCC counsel.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	7/3/2013	Review UMWA appellant brief, declaratory action appeal, and other motions distributed by UCC counsel.	0.8	\$ 895	\$ 716.00
McColgan, Kevin	7/3/2013	Review UCC counsel's update to UCC.	0.3	\$ 895	\$ 268.50

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Name	Date	Description	Time	Rate	Amount
Williams, Jack	7/3/2013	Analyze intercompany transactions for assessment of reliability.	3.7	\$ 950	\$ 3,515.00
Lattig, Larry	7/5/2013	Review Summary of UMWA's appellant brief in 1113/1114 appeal received from UCC counsel.	1.2	\$ 950	\$ 1,140.00
Lattig, Larry	7/8/2013	Review declaratory action appeal - oral argument and Ohio Valley appeal updates received from UCC counsel.	0.5	\$ 950	\$ 475.00
McColgan, Kevin	7/8/2013	Review news articles distributed by MFC Research.	0.4	\$ 895	\$ 358.00
McColgan, Kevin	7/8/2013	Review UCC counsel's summary of appellant brief distributed to non-union portion of UCC.	0.3	\$ 895	\$ 268.50
McColgan, Kevin	7/8/2013	Review UCC counsel's summary of declaratory judgment and Ohio Valley appeal distributed to UCC.	0.2	\$ 895	\$ 179.00
Lattig, Larry	7/9/2013	Review 5th - 9th Omnibus Objections to Claims received from UCC counsel.	1.5	\$ 950	\$ 1,425.00
McColgan, Kevin	7/10/2013	Review claims objections and summary distributed by UCC counsel.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	7/10/2013	Review correspondence among UCC professionals regarding possible objection to Debtors' motion to pay fees of stalking horse bidder's professionals.	0.3	\$ 895	\$ 268.50
Williams, Jack	7/10/2013	Analyze intercompany accounting literature and economic literature.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	7/10/2013	Analyze tax information provided by the Debtors.	1.9	\$ 950	\$ 1,805.00
Kehl, Monty	7/11/2013	Participate in professionals call.	1.2	\$ 950	\$ 1,140.00
Lattig, Larry	7/11/2013	Participate in professionals call.	1.2	\$ 950	\$ 1,140.00
McColgan, Kevin	7/11/2013	Participate in professionals call.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	7/12/2013	Study Appellee's Brief and Addendum.	1.0	\$ 950	\$ 950.00
Lattig, Larry	7/12/2013	Review declaratory action appeal - appellee's brief received from UCC counsel.	1.4	\$ 950	\$ 1,330.00
McColgan, Kevin	7/12/2013	Review royalty claims settlement document and agenda for 7/15 call distributed by UCC counsel.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	7/12/2013	Review news articles distributed by MFC Research.	0.3	\$ 895	\$ 268.50
Williams, Jack	7/12/2013	Analyze recent documents related to Peabody spin.	1.8	\$ 950	\$ 1,710.00
Kehl, Monty	7/15/2013	Study objection filed by US Trustee to Debtors motion for payment of fees.	0.9	\$ 950	\$ 855.00
Kehl, Monty	7/15/2013	Participate in professionals call.	0.7	\$ 950	\$ 665.00
Lattig, Larry	7/15/2013	Review US Trustee objection to Knighthead/Aurelius' fees received from UCC counsel.	0.3	\$ 950	\$ 285.00
McColgan, Kevin	7/15/2013	Review pleadings update distributed by UCC counsel.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	7/15/2013	Review information distributed by UCC counsel in preparation for call with Debtors on 7/15.	0.5	\$ 895	\$ 447.50
McColgan, Kevin	7/15/2013	Participate in professionals call.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	7/15/2013	Review US Trustee objection to Knighthead/Aurelius fee request summary distributed by UCC counsel.	0.3	\$ 895	\$ 268.50
Vidal, Adriana	7/15/2013	Participate in professionals call.	0.7	\$ 795	\$ 556.50
Kehl, Monty	7/16/2013	Participate in UCC professionals call.	1.0	\$ 950	\$ 950.00
Kehl, Monty	7/16/2013	Study revised drafts to objection to payments of fees.	0.8	\$ 950	\$ 760.00
Lattig, Larry	7/16/2013	Review revised conditional objection to Debtors' motion for an order authorizing and approving payment of fees and expenses of potential rights to offering backstop parties received from UCC counsel.	0.6	\$ 950	\$ 570.00
Lattig, Larry	7/16/2013	Review correspondence regarding status of Aurelius/Knighthead motion received from UCC counsel.	0.6	\$ 950	\$ 570.00
McColgan, Kevin	7/16/2013	Participate in UCC professionals call.	1.0	\$ 895	\$ 895.00
Vidal, Adriana	7/16/2013	Participate in UCC professionals call.	1.0	\$ 795	\$ 795.00
Vidal, Adriana	7/16/2013	Review of Debtors' objection to Raleigh Mine & Industrial Supply Inc. claims and comparison to supporting claims register received from the Debtors' professionals.	0.5	\$ 795	\$ 397.50
Lattig, Larry	7/17/2013	Review correspondence regarding fee motion status received from UCC counsel.	0.2	\$ 950	\$ 190.00
Lattig, Larry	7/17/2013	Review blackline version of Objection to Knighthead/Aurelius' Fee Request received from UCC counsel and prepare comments on same.	0.9	\$ 950	\$ 855.00
McColgan, Kevin	7/17/2013	Review drafts of objection to paying any Knighthead/Aurelius fees.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	7/17/2013	Review UCC member email correspondence responding to draft objections.	0.6	\$ 895	\$ 537.00

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McColgan, Kevin	7/17/2013	Review correspondence from UCC counsel to UCC regarding communications with Debtors regarding objection to Aurelius fees.	0.3	\$ 895	\$ 268.50
Vidal, Adriana	7/17/2013	Review of Debtors' objection to CSE Corporation claims and comparison to supporting claims register received from the Debtors' professionals.	0.6	\$ 795	\$ 477.00
Vidal, Adriana	7/17/2013	Review of Debtors' objection to J.H. Fletcher & Co. claims and comparison to supporting claims register received from the Debtors' professionals.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	7/17/2013	Review of Debtors' objection to Motion Industries claims and comparison to supporting claims register received from the Debtors' professionals.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	7/17/2013	Communications with R. McWilliams (Alix Partners) regarding surviving scheduled claims.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	7/17/2013	Draft and review email to S. Blank (Kramer Levin) regarding claims objections for CSE, J.H. Fletcher and Motion Industries.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	7/17/2013	Communications with M. Kehl (MFC) regarding surviving scheduled claims.	0.1	\$ 795	\$ 79.50
Vidal, Adriana	7/17/2013	Review of Debtors' objection to Fairchild International claims and comparison to supporting claims register received from the Debtors' professionals.	0.3	\$ 795	\$ 238.50
Williams, Jack	7/17/2013	Analyze income tax returns for sub con issues.	3.8	\$ 950	\$ 3,610.00
Lattig, Larry	7/18/2013	Review Derivative Matrix, Quarterly Taxes Report, and five objections to claims (Raleigh Mine & Industrial Supply, CSE Corporation, Motion Industries, J.H. Fletcher & Co. and Fairchild International) received from UCC counsel.	0.8	\$ 950	\$ 760.00
McColgan, Kevin	7/18/2013	Review drafts of objection to paying any Knighthood/Aurelius fees.	0.5	\$ 895	\$ 447.50
McColgan, Kevin	7/18/2013	Review UCC counsel and UCC member email correspondence responding to draft objections and negotiated agreement with Debtors and Aurelius.	0.8	\$ 895	\$ 716.00
Williams, Jack	7/18/2013	Analyze intercompany related documents.	3.3	\$ 950	\$ 3,135.00
Lattig, Larry	7/19/2013	Review agenda for July 23, 2013 Omnibus Hearing, Debtors' reply brief in the declaratory action appeal and summary of Appellees' Brief from the declaratory judgment and summaries of Debtors' 10th through 13th Omnibus Objections to Claims received from UCC counsel.	1.2	\$ 950	\$ 1,140.00
McColgan, Kevin	7/19/2013	Review claims objections and summary circulated by UCC counsel to UCC.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	7/19/2013	Review UCC counsel and UCC member email correspondence responding to draft objections and negotiated agreement with Debtors and Aurelius.	0.9	\$ 895	\$ 805.50
McColgan, Kevin	7/19/2013	Review Appellants brief and addendum, along with summary of same, distributed by UCC counsel to UCC.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	7/19/2013	Review of Debtors' objections to Motion Industries, Fairchild International, CSE and J.H. Fletcher surviving scheduled claims and correspondence to S. Blank (Kramer Levin).	0.6	\$ 795	\$ 477.00
Vidal, Adriana	7/19/2013	Review of Debtors' objections to the Debtors' tenth through thirteenth omnibus objections to claims and correspondence to S. Blank (Kramer Levin).	1.1	\$ 795	\$ 874.50
Lattig, Larry	7/22/2013	Review Tiers I and II Claims Settlement Report received from UCC counsel.	0.7	\$ 950	\$ 665.00
McColgan, Kevin	7/22/2013	Review claims settlement tiers summary and agenda for omnibus hearing distributed by UCC counsel to UCC.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	7/22/2013	Draft and review email to R. McWilliams (Alix Partners) regarding the Debtors thirteenth omnibus objection to claims.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	7/22/2013	Communications with S. Blank (Kramer Levin) regarding the Debtors thirteenth omnibus objection to claims.	0.2	\$ 795	\$ 159.00
Williams, Jack	7/22/2013	Analyze and review recent filings and emails.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	7/23/2013	Call with UCC counsel to discuss Debtors' Q2 claims settlement report.	0.7	\$ 950	\$ 665.00
Kehl, Monty	7/23/2013	Study Debtors' Q2 claims settlement report.	1.2	\$ 950	\$ 1,140.00
Jones, Teag	7/24/2013	Review and analyze schedule of admin claims versus admin claims filed with the court in Docket Entry 4348, proposed debtor, settled debtor, claim numbers, and, if settled, is it listed as resolved.	2.5	\$ 565	\$ 1,412.50
Kehl, Monty	7/24/2013	Review and direct analysis for Administrative expenses.	0.9	\$ 950	\$ 855.00
Vidal, Adriana	7/24/2013	Review and analyze the Debtors total filed administrative claims and estimated by the Debtors for the resolved and unresolved claims.	0.9	\$ 795	\$ 715.50

EXHIBIT D-7

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

Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	7/24/2013	Receive direction from M. Kehl (MFC) on response to B. Locklin (UMWA) regarding resolved / unresolved administrative claims.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	7/24/2013	Provide staff with direction in reviewing claims settlements.	0.4	\$ 795	\$ 318.00
Williams, Jack	7/24/2013	Review recent filings regarding financial issues and review recent financial analysis regarding debtors and post spin performance.	2.7	\$ 950	\$ 2,565.00
Kehl, Monty	7/25/2013	Review and direct analysis of Administrative Expense claims.	1.7	\$ 950	\$ 1,615.00
Kehl, Monty	7/25/2013	Participate in professionals call.	1.2	\$ 950	\$ 1,140.00
McColgan, Kevin	7/25/2013	Review ECP's sources and uses worksheet for potential backstop funding.	0.3	\$ 895	\$ 268.50
Vidal, Adriana	7/25/2013	Review comparison analysis compiled by staff of the settled admin claims and the Debtors claim register.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	7/25/2013	Update and review summary of the resolved and unresolved administrative claims with select adjustments.	0.7	\$ 795	\$ 556.50
Vidal, Adriana	7/25/2013	Communications with M. Kehl (MFC) summarizing findings and draft response to B. Locklin (UMWA) regarding resolved and unresolved administrative claims.	0.8	\$ 795	\$ 636.00
Vidal, Adriana	7/25/2013	Receive direction from M. Kehl (MFC) on response to B. Locklin (UMWA) regarding resolved / unresolved administrative claims.	0.2	\$ 795	\$ 159.00
Vidal, Adriana	7/25/2013	Communications with R. McWilliams (Alix Partners) regarding resolved /unresolved administrative claims.	0.4	\$ 795	\$ 318.00
Vidal, Adriana	7/25/2013	Participate in professionals call.	1.2	\$ 795	\$ 954.00
Vidal, Adriana	7/25/2013	Update response to B. Locklin (UMWA) question regarding admin claims pursuant to commentary received from M. Kehl (MFC).	0.6	\$ 795	\$ 477.00
Vidal, Adriana	7/25/2013	Communications with S. Blank (Kramer Levin) regarding response to B. Locklin's (UMWA) question.	0.3	\$ 795	\$ 238.50
Vidal, Adriana	7/25/2013	Update response to B. Locklin (UMWA) question regarding admin claims pursuant to commentary received from S. Blank (Kramer Levin).	0.7	\$ 795	\$ 556.50
Williams, Jack	7/25/2013	Analyze intercompany documents and consolidating tax return items.	2.1	\$ 950	\$ 1,995.00
Kehl, Monty	7/26/2013	Review Bridgehouse litigation settlement and proposed motion.	1.4	\$ 950	\$ 1,330.00
Lattig, Larry	7/26/2013	Review Stipulation Modifying Automatic Stay, Notice of Omnibus Hearings and Debtors' unredacted appellee brief in the 1113/1114 appeal received from UCC counsel.	2.2	\$ 950	\$ 2,090.00
McColgan, Kevin	7/26/2013	Review correspondence from UCC counsel regarding tier I and II claims settlements.	0.2	\$ 895	\$ 179.00
McColgan, Kevin	7/26/2013	Review Bridgehouse litigation settlement documents and summary distributed by UCC counsel.	0.6	\$ 895	\$ 537.00
McColgan, Kevin	7/26/2013	Review stipulation modifying automatic stay, omnibus hearing notice, UMWA appeal opposition brief and summary of same distributed by UCC counsel.	0.8	\$ 895	\$ 716.00
Lattig, Larry	7/29/2013	Review Draft DIP Amendment Motion and Motion to Extend Exclusivity received from UCC counsel.	2.7	\$ 950	\$ 2,565.00
McColgan, Kevin	7/29/2013	Review news reports of Patriot DIP negotiations with Lenders.	0.2	\$ 895	\$ 179.00
Williams, Jack	7/29/2013	Review recent email correspondence regarding potential issues on settlement of claims and prepared email correspondence regarding the same.	1.6	\$ 950	\$ 1,520.00
Williams, Jack	7/29/2013	Analyze Patriot tax returns for intercompany accounting issues.	3.9	\$ 950	\$ 3,705.00
Williams, Jack	7/29/2013	Analyze recent financial documents regarding valuation and spin issues.	1.1	\$ 950	\$ 1,045.00
Kehl, Monty	7/30/2013	Study Debtors' draft Amendment to DIP Financing Order.	0.9	\$ 950	\$ 855.00
Kehl, Monty	7/30/2013	Study Debtors' draft Third Motion extending Exclusivity.	1.0	\$ 950	\$ 950.00
Kehl, Monty	7/30/2013	Study Kramer Levin's supplemental declaration.	0.7	\$ 950	\$ 665.00
Lattig, Larry	7/30/2013	Review Amendment to DIP Financing Order and Third Motion Extending Exclusivity received from UCC counsel.	1.3	\$ 950	\$ 1,235.00
McColgan, Kevin	7/30/2013	Review draft DIP amendment and motion to extend exclusivity distributed by UCC counsel to UCC.	0.7	\$ 895	\$ 626.50
McColgan, Kevin	7/31/2013	Review summary of motion by retiree committee distributed to UCC.	0.2	\$ 895	\$ 179.00
Financial and Company Analysis Total			1,136.7		\$ 921,223.00

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Litigation Support
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Williams, Jack	2/1/2013	Analyze documents regarding market evidence at time of spin for solvency purposes.	3.2	\$ 895	\$ 2,864.00
Lattig, Larry	2/5/2013	Review second amended complaint in UMWA ERISA litigation received from UCC counsel.	2.2	\$ 895	\$ 1,969.00
Faulkner, Kevin	2/6/2013	Call with counsel from all parties to discuss electronic evidence issues.	1.0	\$ 755	\$ 755.00
Faulkner, Kevin	2/6/2013	Call with UCC counsel to debrief on technology discussion.	0.2	\$ 755	\$ 151.00
Kehl, Monty	2/6/2013	Participate in call with UCC's, Debtors' and Peabody's counsel to discuss 2004 request.	1.3	\$ 895	\$ 1,163.50
Williams, Jack	2/7/2013	Prepare memo regarding market evidence spin issue.	3.1	\$ 895	\$ 2,774.50
Williams, Jack	2/13/2013	Analyze market evidence and other issues surrounding the spinoff.	3.8	\$ 895	\$ 3,401.00
Williams, Jack	2/14/2013	Analyze recent findings and financial documents regarding adequate capitalization as of spinoff.	3.8	\$ 895	\$ 3,401.00
Williams, Jack	2/15/2013	Analyze documents and recent filings regarding potential litigation involving spinoff and internal reorganization.	3.3	\$ 895	\$ 2,953.50
Williams, Jack	2/17/2013	Analyze documents produced regarding potential litigation involving spinoff.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	2/19/2013	Call with J. Williams (MFC) to review litigation aspects of case.	0.4	\$ 895	\$ 358.00
Williams, Jack	2/19/2013	Call with M. Kehl (MFC) to review litigation aspects of case.	0.4	\$ 895	\$ 358.00
Williams, Jack	2/19/2013	Analyze recent documents regarding legacy liabilities value and spinoff issues.	1.4	\$ 895	\$ 1,253.00
Faulkner, Kevin	2/25/2013	Call with UCC counsel to discuss technology issues.	1.3	\$ 755	\$ 981.50
Faulkner, Kevin	2/27/2013	Call with UCC counsel on backup tape restoration discussion.	0.8	\$ 755	\$ 604.00
Faulkner, Kevin	2/27/2013	Follow up call with UCC counsel.	1.3	\$ 755	\$ 981.50
Williams, Jack	2/28/2013	Analyze recent filings regarding spin issues, valuation and market reflections of value for avoidance purposes.	3.1	\$ 895	\$ 2,774.50
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
Lattig, Larry	4/2/2013	Review Rule 2004 motion against Peabody and accompanying exhibits received from UCC counsel.	2.3	\$ 950	\$ 2,185.00
Kehl, Monty	4/3/2013	Study committee's 2004 motion against Peabody.	0.8	\$ 950	\$ 760.00
Williams, Jack	4/3/2013	Analyze recent pleadings and factual background materials regarding contingent and unmatched liabilities, pension claims, etc.	2.2	\$ 950	\$ 2,090.00
Williams, Jack	4/4/2013	Analyze recent filings regarding potential valuation and avoidance issues.	2.7	\$ 950	\$ 2,565.00

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Litigation Support
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	4/9/2013	Review pleading updated related to declaratory action against Peabody as well as summary judgment motion, memorandum of law and statement of undisputed material facts related to same received from UCC counsel.	1.6	\$ 950	\$ 1,520.00
Williams, Jack	4/9/2013	Analysis of valuation issues and debt issues.	2.2	\$ 950	\$ 2,090.00
Kehl, Monty	4/10/2013	Direct staff regarding support for 2004 request.	0.4	\$ 950	\$ 380.00
Kehl, Monty	4/10/2013	Study 2004 examination motion.	0.3	\$ 950	\$ 285.00
Lattig, Larry	4/10/2013	Review 2004 motion on Peabody received from staff.	2.3	\$ 950	\$ 2,185.00
Williams, Jack	4/10/2013	Analyze recent financial documents regarding potential avoidance actions.	1.4	\$ 950	\$ 1,330.00
Williams, Jack	7/5/2013	Prepare expert report and analysis.	3.2	\$ 950	\$ 3,040.00
Kehl, Monty	7/11/2013	Call with UCC counsel to discuss litigation analysis.	0.7	\$ 950	\$ 665.00
Williams, Jack	7/22/2013	Prepare report regarding intercompany issues.	2.1	\$ 950	\$ 1,995.00
Williams, Jack	7/23/2013	Prepare report regarding intercompany issues and analyze documents regarding the same.	3.1	\$ 950	\$ 2,945.00
Williams, Jack	7/24/2013	Prepare report regarding intercompany issues.	0.9	\$ 950	\$ 855.00
Williams, Jack	7/25/2013	Analyze recent emails regarding potential litigation issues.	0.6	\$ 950	\$ 570.00
Williams, Jack	7/29/2013	Prepare expert report regarding intercompany issues.	2.9	\$ 950	\$ 2,755.00
Williams, Jack	7/30/2013	Review DIP amendments and related issues for litigation and other related issues.	1.2	\$ 950	\$ 1,140.00
Litigation Support Total			78.9		\$ 71,489.00

EXHIBIT D-9

PATRIOT COAL CORPORATION, et al.
Travel Time¹
February 1, 2013 through July 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	2/25/2013	Travel from Chicago to Boston to meet with UCC member.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	2/26/2013	Travel from Boston to Chicago from UCC member meeting.	2.5	\$ 895	\$ 2,237.50
Seabury, Susan	5/28/2013	Travel from Atlanta to St. Louis.	3.3	\$ 895	\$ 2,953.50
Vidal, Adriana	5/28/2013	Travel from Miami to St. Louis.	3.0	\$ 795	\$ 2,385.00
Williams, Jack	5/28/2013	Travel from Atlanta to St. Louis.	3.3	\$ 950	\$ 3,135.00
Kehl, Monty	5/29/2013	Travel from Chicago to St. Louis.	1.5	\$ 950	\$ 1,425.00
McColgan, Kevin	5/29/2013	Travel from New York to St. Louis.	3.3	\$ 895	\$ 2,953.50
Kehl, Monty	5/30/2013	Travel from St. Louis to Chicago.	1.5	\$ 950	\$ 1,425.00
McColgan, Kevin	5/30/2013	Travel St. Louis to New York.	3.1	\$ 895	\$ 2,774.50
Seabury, Susan	5/30/2013	Travel from St. Louis to Atlanta.	3.3	\$ 895	\$ 2,953.50
Vidal, Adriana	5/30/2013	Travel from St. Louis to Miami.	3.0	\$ 795	\$ 2,385.00
Williams, Jack	5/30/2013	Travel from St Louis to Atlanta.	3.3	\$ 950	\$ 3,135.00
Travel Time Total			33.6		\$ 30,000.00
Less: Travel Time at 1/2 Billing Rates					\$ (15,000.00)
Grand Total					\$ 15,000.00

¹Travel time reflects fees billed at one-half the normal hourly rate for the MFC professional traveling.