

SULLIVAN WEBB, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
WV SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS

December 3, 2013

Certified Mail with Return Receipt
"Treatment Objection"

Honorable Kathy Surratt-States
United States Bankruptcy Court for the Eastern District of Missouri
Thomas F. Eagleton U.S. Courthouse
111 South 10th Street, 4th Floor
St. Louis, MO 63102

Re: Case No. 12-51502-659
Patriot Coal Corporation, et al.

Please be advised that SullivanWebb, PLLC, Certified Public Accountants, objects to the proposed cure amount of \$-0- as set forth in Annex A for the above referenced case.

Patriot Coal Corporation and Retirement Planners were late in providing necessary information for the Completion of Audit of the Financial Statement of Brody Mining, LLC 401(k) Plan for the year ended December 31, 2012. Due to the lateness of providing the necessary information and records, the audit was not completed until November 27, 2013.

We respectfully request the court to amend the Proposed Cure to be \$8,900.00, as was the amount of the executed engagement letter and enclosed invoice.

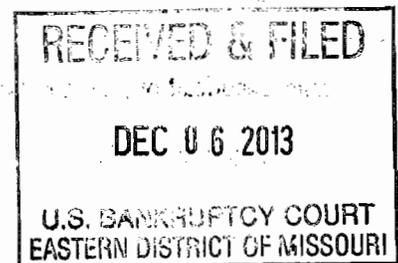
Very truly yours,

Bruce I. Sullivan, CPA

BIS:jr

Enclosures (2)

Cc: Davis Polk & Wardwell LLP
Curtis, Mallet-Prevost, Colt & Mosle LLP
Bryan Cave
The Office of the United States Trustee for the Eastern District of Missouri
Kramer, Levin, Naftalis & Frankel LLP
Carmody MacDonald PC
Patriot Coal Corporation
Weil, Gotshal & Manges LLP
Willkie Farr & Gallagher LLP



Annex A

Contract ID	Debtor Entity	Contract Counterparty	Contact Information	Contract Description	Proposed Cure	Assumption Effective Date
BMI0065	BRODY MINING, LLC	SULLIVAN WEBB, PLLC	SULLIVAN WEBB, PLLC 422 KINETIC DRIVE HUNTINGTON, WV 25727	401(K) AGREEMENT; 401(K) ANNUAL REPORTING OBLIGATION	\$0.00	Effective Date of the Plan

Sullivan Webb, PLLC

422 Kinetic Drive, Suite C
P.O. Box 2745
Huntington, WV 25727-2745

Invoice #
2553

Lonnie-Sue Knight
BRODY MINING LLC
12312 Olive Blvd.
St. Louis, MO 63141

Invoice

12/3/2013

Description of Service:

Audit of the Financial Statement of the 401(k) Plan for the Year Ending December 31, 2012	8,900.00
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Total

\$8,900.00

