

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 12-12900 (SCC)

(Jointly Administered)

**DECLARATION AND DISCLOSURE STATEMENT OF STEVEN H. BECKER,
ON BEHALF OF BECKER LAW FIRM PLLC**

Steven H. Becker, declares and says:

1. I am a member of Becker Law Firm PLLC, located at 600 Third Avenue, New York, New York 10016 (the "**Firm**").
2. Patriot Coal Corporation and its subsidiaries that are debtors and debtors in possession in the above referenced proceedings (collectively, the "**Debtors**") have requested that the Firm provide legal services to the Debtors, and the Firm has consented to provide those services.
3. The Firm has performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are claimants or other parties in interest in the Debtors' chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases.
4. I am the sole member of the Firm, and there are no employees. Insofar as I have been able to ascertain, I do not hold or represent (except to the extent reported in

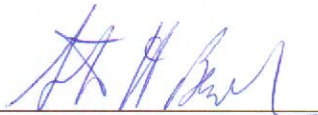
response to Question 8. of the Retention Questionnaire) any interest adverse to the Debtors or their estates with respect to the matters on which the Firm is to be employed.

5. Neither I nor the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any person.

6. The Debtors owe the Firm \$5,229.68 for prepetition services.

7. If at any time during the period of its employment, if the Firm should discover any facts bearing on the matter described herein, the Firm will supplement the information contained in this Declaration.

8. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on November 27, 2012.



Steven H. Becker

Patriot Coal Corporation, et al.
Chapter 11 Case No. 12-12900 (SCC)

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY PATRIOT COAL CORPORATION, *et al.* (the “Debtors”)

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS TO:

Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
Attn: Marshall S. Huebner and Brian M. Resnick

All questions **must** be answered. Please use “none,” “not applicable,” or “N/A,” as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Steven H. Becker _____

BECKER LAW FIRM PLLC _____

600 Third Avenue _____

New York, New York 10016 _____

Date of retention: (Reclamation Fee Matter: May 23, 2011) (Black Lung matter: November 14, 2012) _____

2. Brief description of services to be provided:

Firm (i) has represented and will continue to represent Debtors before the courts in an effort to obtain refunds of federal “reclamation fees” imposed in violation of the Export Clause of the U.S. Constitution, on coal sold by Debtors for export, and (ii) will represent Debtors before IRS and courts in effort to obtain refund of Black Lung Excise Taxes imposed, in violation of Export Clause of U.S. Constitution, on coal sold for export. _____

3. Arrangements for compensation (hourly, contingent, etc.)
- For reclamation fee matter, a contingent fee, at 15% of recovery, plus a pro-rata share (allocated among numerous other coal producers represented by the Firm) of a discounted hourly legal fee of \$350, plus disbursements. For Black Lung matter, a contingent fee, at 33% of recovery, plus disbursements. _____
- (a) Range of hourly rates (if applicable): _____
- (b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):
- Hourly fee allocated to Debtors is estimated to be \$1,000-1,500 per month. _____
4. Prepetition claims against any of the Debtors held by the firm:
- Amount of claim: \$3, 634.98 (Claim A) and \$1,594.70 (Claim B) _____
- Date claim arose: June 6, 2012 (Claim A); September 14, 2012 (Claim B) _
- Source of claim: Firm invoices (A) and (B) for its legal services to Debtors in connection with their lawsuit to recover federal reclamation fees imposed on exports. _____
5. Prepetition claims against any of the Debtors held individually by any of the firm's attorneys: NONE
- Name: _____
- Status: _____
- Amount of claim: \$ _____
- Date claim arose: _____
- Source of claim: _____
6. Stock of any of the Debtors currently held by the firm: NONE
- Kind of shares: _____
- No. of shares: _____
7. Stock of any of the Debtors currently held individually by any of the firm's attorneys: NONE
- Name: _____
- Status: _____

Kind of shares: _____

No. of shares: _____

8. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates for the matters on which the firm is to be employed.

In the Black Lung matter, another coal producer, represented by the Firm in an unrelated matter, purchased for resale the coal subjected to the tax whose refund is sought by the Debtors. The Debtors may ask the other producer to deliver to the Debtors a consent authorizing the IRS to refund the tax to the Debtors. If the coal producer refuses to deliver the consent, it may be considered adverse to the Debtors. _____

9. Name of individual completing this form.

Steven H. Becker _____