

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

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

**FIRST MONTHLY STATEMENT OF FEES AND EXPENSES OF  
MESIROW FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO  
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS  
FOR THE PERIOD FROM JULY 24, 2012 THROUGH NOVEMBER 30, 2012**

Name of Applicant:	Mesirow Financial Consulting, LLC
Professional Services to:	The Official Committee of Unsecured Creditors
Retention:	Order Entered December 12, 2012 [Dkt. No. 1706] <i>nunc pro tunc</i> to July 24, 2012
Period for which Compensation and Reimbursement are sought:	July 24, 2012 through November 30, 2012
Amount of Compensation Incurred:	\$613,105.00
Voluntary Reduction:	<u>\$ 39,475.00</u>
Actual Amount of Compensation sought as actual, reasonable, and necessary:	\$573,630.00
Less 20% Holdback per Interim Compensation Order	<u>114,726.00</u>
<b>TOTAL OF FEES: (80%)</b>	<b>458,904.00</b>
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	<u>2,250.31</u>
Total Amount of Fees and Expense Reimbursement sought as actual, reasonable and necessary:	<b><u>\$461,154.31</u></b>
This is the Applicant's First Monthly Fee Statement.	
Average Rate per Hour	\$735.33

**TIME SUMMARY BY PROFESSIONAL**  
For the Period of July 24, 2012 through November 30, 2012

<u>PROFESSIONALS</u>				
<u>Employee Name</u>	<u>Titles</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Fees Billed in Application</u>
Darr, Stephen	Senior Managing Director	15.2	\$ 895.00	\$ 13,604.00
Kehl, Monty	Senior Managing Director	207.7	895.00	185,891.50
Lattig, Larry	Senior Managing Director	76.4	895.00	68,378.00
Williams, Jack	Senior Managing Director	139.8	895.00	125,121.00
Hayes, Brad	Senior Vice President	18.8	725.00	13,630.00
Thatcher, Michael	Senior Vice President	90.2	755.00	68,101.00
Vidal, Adriana	Senior Vice President	71.9	755.00	54,284.50
Wooley, Erin	Vice President	65.5	625.00	40,937.50
Yamauchi, Ryan	Vice President	10.9	595.00	6,485.50
Boyer, Michael	Senior Associate	45.6	555.00	25,308.00
Ruegg, Daniel	Senior Associate	11.8	495.00	5,841.00
Amiot, Alison	Paraprofessional	26.3	210.00	5,523.00
		780.1		
Total fees covering July 24, 2012 through November 30, 2012				613,105.00
Less Travel time at 1/2 Billing Rates				(4,475.00)
Less Voluntary Reduction (Employment Application)				(35,000.00)
Total fees due				\$ 573,630.00
Blended Rate			\$ 735.33	

**PROJECT CATEGORY SUMMARY**  
For the Period of July 24, 2012 through November 30, 2012

<b>Exhibit</b>	<b>Time Detail Category</b>	<b>Hours</b>	<b>Fees</b>
D-1	Case Administration	2.8	2,506.00
D-2	Court Hearings and Committee Meetings/Communications	53.6	47,650.00
D-3	Debtors' Meetings and Communications	22.0	18,925.00
D-4	Employee-related Benefits/KEIP Analysis	34.8	23,156.00
D-5	Employment Application <sup>1</sup>	120.7	60,985.00
D-6	Fee Applications and Fee Statements	23.9	11,732.50
D-7	Financial and Company Analysis	204.2	154,230.00
D-8	Litigation Support	308.1	249,970.50
D-9	Travel Time <sup>2</sup>	10.0	4,475.00
	<b>TOTALS:</b>	<b>780.1</b>	<b>\$ 573,630.00</b>

<sup>1</sup> A voluntary reduction of \$35,000.00 has been applied to this category.

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

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

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

**FIRST MONTHLY STATEMENT OF FEES AND EXPENSES OF  
MESIROW FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO  
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS  
FOR THE PERIOD FROM JULY 24, 2012 THROUGH NOVEMBER 30, 2012**

Mesirow Financial Consulting, LLC (“MFC”), financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) of Patriot Coal Corporation and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), submits this first statement (the “Monthly Statement”) of fees and expenses for the period of July 24, 2012 through November 30, 2012 in accordance with the Order To Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, entered August 2, 2012 [Docket No. 262] (the “Interim Compensation Order”).

A. Total MFC fees and expenses for July 24, 2012 through November 30, 2012 (the “First Monthly Period”):

Total Fees for the First Monthly Period:	\$573,630.00
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Total Expenses for the First Monthly Period:	\$2,250.31
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B. Payment now sought by this Monthly Statement:

<b>Fees:</b>	<b>\$458,904.00 (80% of above fee total)</b>
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<b>Expenses:</b>	<b>2,250.31</b>
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<b>Total now sought:</b>	<b>\$461,154.31</b>
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1. Attached as **Exhibit A** are the names, titles, hourly rates and a summary of hours charged for the professionals and paraprofessionals providing services for the period covered by this Monthly Statement.

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

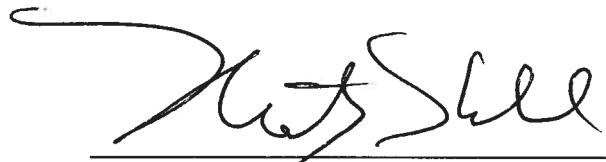
3. Attached as **Exhibit C** hereto is a summary schedule of actual and necessary expenses incurred during the First Monthly Period.

4. Attached as **Exhibits D-1 – D-9** hereto are the detailed daily descriptions of services rendered by each professional and billed to the estate during the First Monthly Period, including the hours necessarily incurred with respect to each task and the resultant fees.

5. Although every effort has been made to include all fees and expenses from the First Monthly Period in this Monthly Statement, some fees and expenses from the First Monthly Period might not be included in the Monthly Statement application due to delays caused by accounting and processing procedures. MFC reserves the right to seek such additional fees or expenses in subsequent fee applications.

Dated: Chicago, Illinois  
December 21, 2012

Respectfully submitted:



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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 JULY 24, 2012 THROUGH NOVEMBER 30, 2012**

**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.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Darr, Stephen	Senior Managing Director	\$ 895.00	15.2	\$ 13,604.00
Kehl, Monty	Senior Managing Director	895.00	207.7	185,891.50
Lattig, Larry	Senior Managing Director	895.00	76.4	68,378.00
Williams, Jack	Senior Managing Director	895.00	139.8	125,121.00
Hayes, Brad	Senior Vice President	725.00	18.8	13,630.00
Thatcher, Michael	Senior Vice President	755.00	90.2	68,101.00
Vidal, Adriana	Senior Vice President	755.00	71.9	54,284.50
Wooley, Erin	Vice President	625.00	65.5	40,937.50
Yamauchi, Ryan	Vice President	595.00	10.9	6,485.50
Boyer, Michael	Senior Associate	555.00	45.6	25,308.00
Ruegg, Daniel	Senior Associate	495.00	11.8	5,841.00
Amiot, Alison	Paraprofessional	210.00	26.3	5,523.00
<b>Total</b>			<b>780.1</b>	<b>\$ 613,105.00</b>
<b>Less Travel time at 1/2 Billing Rates</b>				<b>(4,475.00)</b>
<b>TOTALS:</b>			<b>780.1</b>	<b>\$ 608,630.00</b>

**Voluntary Fee Reduction (Employment Application) (35,000.00)**

**Net Fees \$ 573,630.00**

**Total Expenses \$ 2,250.31**

**Total Fees & Expenses Due \$ 575,880.31**

**Total Hourly Blended Rate \$ 735.33**

**PATRIOT COAL CORPORATION, et al.**

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES  
BY TIME DETAIL CATEGORY  
FOR THE PERIOD JULY 24, 2012 THROUGH NOVEMBER 30, 2012**

**EXHIBIT B**

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

<b>Exhibit</b>	<b>Time Detail Category</b>	<b>Hours</b>	<b>Fees</b>
D-1	Case Administration	2.8	\$ 2,506.00
D-2	Court Hearings and Committee Meetings/Communications	53.6	\$ 47,650.00
D-3	Debtors' Meetings and Communications	22.0	\$ 18,925.00
D-4	Employee-related Benefits/KEIP Analysis	34.8	\$ 23,156.00
D-5	Employment Application <sup>1</sup>	120.7	\$ 60,985.00
D-6	Fee Applications and Fee Statements	23.9	\$ 11,732.50
D-7	Financial and Company Analysis	204.2	\$ 154,230.00
D-8	Litigation Support	308.1	\$ 249,970.50
D-9	Travel <sup>2</sup>	10.0	\$ 4,475.00
	<b>Subtotal:</b>		<b>\$ 573,630.00</b>
	<b>TOTALS:</b>	<b>780.1</b>	<b>\$ 573,630.00</b>

**Total Expenses** \$ 2,250.31

**Total Fees and Expenses Due** \$ 575,880.31

<sup>1</sup> A voluntary reduction of \$35,000.00 has been applied to this category.

<sup>2</sup> This reflects non-working travel time billed at half rate.

**EXHIBIT C**

**PATRIOT COAL CORPORATION, et al.**  
**Summary of Expenses**  
**July 24, 2012 through November 30, 2012**

Listed below are the expenses incurred for each expense category:

<b>Expense Category</b>	<b>Amount</b>
Airfare	\$ 1,400.20
Ground Transportation	391.61
Lodging <sup>1</sup>	400.00
Meals <sup>2</sup>	28.50
Miscellaneous	30.00

**Total Expenses Requested** \$ 2,250.31

<sup>1</sup> MFC has voluntarily limited lodging to a maximum of \$400 per night.

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



**EXHIBIT C-1**

**PATRIOT COAL CORPORATION, et al.  
Detail of Expenses  
July 24, 2012 through November 30, 2012**

Name	Date	Description	Amount
<i>Air</i>			
Kehl, Monty	10/9/2012	Air (Round trip from Chicago to New York).	\$ 814.60
Kehl, Monty	10/28/2012	Air (One way from Chicago to New York).	\$ 292.80
Kehl, Monty	10/30/2012	Air (One way from New York to Chicago).	\$ 292.80
		<i>Subtotal - Air</i>	<b>\$ 1,400.20</b>
<i>Ground Transportation</i>			
Kehl, Monty	10/10/2012	Ground Transportation (From MFC Office to Chicago O'Hare).	\$ 49.55
Kehl, Monty	10/10/2012	Ground Transportation (From LaGuardia to Hotel).	\$ 40.70
Kehl, Monty	10/11/2012	Ground Transportation (From Hotel to Retention Hearing).	\$ 25.20
Kehl, Monty	10/11/2012	Ground Transportation (From Retention Hearing to Hotel).	\$ 29.40
Kehl, Monty	10/11/2012	Ground Transportation (From MFC Office to LaGuardia).	\$ 42.36
Kehl, Monty	10/11/2012	Ground Transportation (From Chicago O'Hare to Home).	\$ 20.00
Kehl, Monty	11/5/2012	Ground Transportation (From Home to Chicago O'Hare).	\$ 48.75
Kehl, Monty	11/5/2012	Ground Transportation (From LaGuardia to Meeting).	\$ 42.80
Kehl, Monty	11/5/2012	Ground Transportation (From Meeting to LaGuardia).	\$ 46.00
Kehl, Monty	11/5/2012	Ground Transportation (From Chicago O'Hare to Home).	\$ 46.85
		<i>Subtotal - Ground Transportation</i>	<b>\$ 391.61</b>
<i>Lodging<sup>1</sup></i>			
Kehl, Monty	10/11/2012	Lodging (1 night, New York).	\$ 400.00
		<i>Subtotal - Lodging</i>	<b>\$ 400.00</b>
<i>Meals<sup>2</sup></i>			
Kehl, Monty	10/10/2012	Meals (Travel Dinner, 1 person).	\$ 20.00
Kehl, Monty	11/5/2012	Meals (Travel Dinner, 1 person).	\$ 8.50
		<i>Subtotal - Meals</i>	<b>\$ 28.50</b>
<i>Miscellaneous</i>			
Kehl, Monty	11/16/2012	Miscellaneous (Court Call charge to participate in hearing for MFC retention).	\$ 30.00
		<i>Subtotal - Miscellaneous</i>	<b>\$ 30.00</b>
		<b>Grand Total</b>	<b><u>\$ 2,250.31</u></b>

<sup>1</sup> MFC has voluntarily limited lodging to a maximum of \$400 per night.

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

## EXHIBIT D-1

PATRIOT COAL CORPORATION, et al.  
Case Administration  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	8/14/2012	Review language from confidentiality agreement and provide comments to UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	8/14/2012	Direct response to Debtors regarding confidentiality of information provided.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/15/2012	Review and execute fully revised copy of confidentiality agreement.	0.2	\$ 895	\$ 179.00
Lattig, Larry	11/14/2012	Review UCC counsel's draft interim fee application and pleading update received from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/27/2012	Review Judge Chapman's change of venue decision.	0.5	\$ 895	\$ 447.50
Kehl, Monty	11/28/2012	Call with UCC counsel to discuss change of venue decision and impact on pending motions.	0.6	\$ 895	\$ 537.00
<b>Case Administration Total</b>			<b><u>2.8</u></b>		<b><u>\$ 2,506.00</u></b>

## EXHIBIT D-2

Patriot Coal Corporation, et al.  
Court Hearings and Committee Meetings/Communications  
July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Lattig, Larry	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Williams, Jack	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	8/3/2012	Correspond with UCC counsel regarding UCC call agenda and cash flow report for UCC.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/7/2012	Participate in UCC call.	0.8	\$ 895	\$ 716.00
Kehl, Monty	8/7/2012	Prepare financial report for UCC call.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	8/7/2012	Participate in UCC call.	0.8	\$ 895	\$ 716.00
Lattig, Larry	8/24/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Lattig, Larry	8/31/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	9/7/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	9/11/2012	Participate telephonically in change of venue hearing.	3.4	\$ 895	\$ 3,043.00
Lattig, Larry	9/11/2012	Participate telephonically in change of venue hearing.	0.8	\$ 895	\$ 716.00
Kehl, Monty	9/12/2012	Participate telephonically in portion of continuation of change of venue hearing.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	9/14/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Lattig, Larry	9/14/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	9/18/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Lattig, Larry	9/18/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	9/21/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/21/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/25/2012	Prepare for and participate in conference call to discuss lift stay motion.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	9/28/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	10/1/2012	Analyze information distributed by UCC counsel in preparation for UCC call.	0.5	\$ 895	\$ 447.50
Lattig, Larry	10/1/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	10/2/2012	Participate in UCC call.	1.5	\$ 895	\$ 1,342.50
Lattig, Larry	10/2/2012	Participate in UCC call.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	10/5/2012	Participate in UCC professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	10/11/2012	Prepare with UCC counsel for MFC retention hearing.	0.6	\$ 895	\$ 537.00
Kehl, Monty	10/11/2012	Attend retention hearing.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	10/12/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	10/12/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	10/31/2012	Review summary of pleadings recently filed with the Court received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	11/8/2012	Review summary of professionals meeting received from UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	11/12/2012	Review and provide comments to draft UCC minutes.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/13/2012	Participate in UCC call.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/13/2012	Discuss Debtors' cash management system with UCC member's financial advisor.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/16/2012	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	11/18/2012	Review November 15, 2012 hearing transcript received from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/20/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	11/25/2012	Distribute draft of intercompany report to UCC counsel with commentary.	0.4	\$ 895	\$ 358.00
Lattig, Larry	11/26/2012	Review memorandum regarding UCC meeting update and pleading update received from UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/27/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	11/27/2012	Participate in UCC professionals call.	0.5	\$ 895	\$ 447.50
Vidal, Adriana	11/27/2012	Participate in UCC call.	2.3	\$ 755	\$ 1,736.50
Kehl, Monty	11/27/2012	Prepare oral presentation of intercompany report for UCC.	0.7	\$ 895	\$ 626.50
Lattig, Larry	11/30/2012	Attend professionals call.	1.0	\$ 895	\$ 895.00
<b>Court Hearings and Committee Meetings/Communications Total</b>			<b>53.6</b>		<b>\$ 47,650.00</b>

### EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.  
Debtors' Meetings and Communications  
July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	7/31/2012	Review Debtors' presentation to the UCC received from Houlihan.	3.2	\$ 895	\$ 2,864.00
Kehl, Monty	8/1/2012	Organize kick-off call with AlixPartners.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/2/2012	Participate in call with AlixPartners to discuss case, Debtors and information request.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	8/6/2012	Lead call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 895	\$ 984.50
Kehl, Monty	8/6/2012	Direct and revise follow up data requests.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/6/2012	Initiate MFC access to Patriot data room via the Debtors' professionals.	0.3	\$ 895	\$ 268.50
Lattig, Larry	8/6/2012	Participate in call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 895	\$ 984.50
Kehl, Monty	8/23/2012	Study update from UCC counsel for 341 meeting.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/30/2012	Participate in call with Debtors, their counsel and advisors, UCC counsel and UCC investment bank to discuss pension and OPEB liabilities.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	8/30/2012	Participate in call with Debtors, their counsel and advisors, UCC counsel and UCC investment bank to discuss selenium treatment; permitting and liabilities.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	10/2/2012	Communicate with Debtors' advisors to initiate intercompany analysis.	0.5	\$ 895	\$ 447.50
Kehl, Monty	10/3/2012	Call with J. Mazzotti (AP Services) regarding intercompany liabilities.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/9/2012	Call with Debtors' personnel and their advisors to discuss intercompany balances.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	11/5/2012	Attend meeting with Debtors, their advisors, UCC counsel and financial advisors for presentation of updated business plan.	3.3	\$ 895	\$ 2,953.50
Kehl, Monty	11/5/2012	Review Debtors' historical financial information to prepare for meeting with Debtors.	0.8	\$ 895	\$ 716.00
Wooley, Erin	11/6/2012	Update schedule of documents requested.	0.4	\$ 625	\$ 250.00
Vidal, Adriana	11/7/2012	Conference call with J. Mazzotti (AP Services) regarding outstanding data requests.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/9/2012	Update and review listing of document requests to the Debtors.	0.6	\$ 755	\$ 453.00
Wooley, Erin	11/15/2012	Prepare memorandum to the files regarding the 11/15/12 conference call with the Debtors and AlixPartners.	0.9	\$ 625	\$ 562.50
Wooley, Erin	11/26/2012	Update schedule of documents requested.	0.6	\$ 625	\$ 375.00
Vidal, Adriana	11/29/2012	Review and update document request list and open items summary.	0.9	\$ 755	\$ 679.50
<b>Debtors' Meetings and Communications Total</b>			<b><u>22.0</u></b>		<b><u>\$ 18,925.00</u></b>

**EXHIBIT D-4**

PATRIOT COAL CORPORATION, et al.  
Employee-related Benefits/KEIP Analysis  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	8/10/2012	Calls with UCC counsel and head of Mesirow compensation practice regarding employee compensation testimony.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/10/2012	Assemble Mesirow employee compensation practice materials and provide to UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/13/2012	Call with head of Mesirow compensation practice and UCC counsel to discuss possible employee compensation issues.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/7/2012	Call with M. Hard (Patriot) regarding pension and OPEB actuarial evaluation.	0.5	\$ 895	\$ 447.50
Darr, Stephen	9/21/2012	Calls with M. Kehl (MFC) and staff regarding pension expertise support.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/21/2012	Calls with MFC risk officer and staff regarding pension expertise support.	0.3	\$ 895	\$ 268.50
Kehl, Monty	11/12/2012	Call with D. Rumas (MFC) to discuss MEPP materials.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/12/2012	Attend call for Debtors' MEPP Presentation.	1.7	\$ 895	\$ 1,521.50
Lattig, Larry	11/14/2012	Review memorandum analyzing UMWA complaint received from UCC counsel.	0.4	\$ 895	\$ 358.00
Lattig, Larry	11/14/2012	Review UMWA complaint.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/30/2012	Study Debtors' proposed CERP and EIP plans.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/30/2012	Call with Debtors' financial advisor to discuss proposed CERP and EIP.	0.7	\$ 895	\$ 626.50
Kehl, Monty	11/30/2012	Direct analysis of proposed CERP and EIP.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	11/30/2012	Review retention and incentive plan proposals received from UCC counsel and prepare comments on same.	1.7	\$ 895	\$ 1,521.50
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of a possible comparable program.	1.8	\$ 495	\$ 891.00
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.4	\$ 495	\$ 693.00
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible program.	1.3	\$ 495	\$ 643.50
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.3	\$ 495	\$ 643.50
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.3	\$ 495	\$ 643.50
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.2	\$ 495	\$ 594.00
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.4	\$ 495	\$ 693.00
Ruegg, Daniel	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.3	\$ 495	\$ 643.50
Ruegg, Daniel	11/30/2012	Document search methodology and findings.	0.8	\$ 495	\$ 396.00
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.1	\$ 595	\$ 654.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.4	\$ 595	\$ 833.00
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.4	\$ 595	\$ 833.00

**EXHIBIT D-4**

PATRIOT COAL CORPORATION, et al.  
Employee-related Benefits/KEIP Analysis  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.1	\$ 595	\$ 654.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.7	\$ 595	\$ 1,011.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Document search methodology and findings.	0.6	\$ 595	\$ 357.00
<b>Employee-related Benefits/KEIP Analysis Total</b>			<b><u>34.8</u></b>		<b><u>\$ 23,156.00</u></b>

**EXHIBIT D-5**

PATRIOT COAL CORPORATION, et al.  
Employment Application  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	7/24/2012	Identify division of duties lists used in previous cases.	0.4	\$ 895	\$ 358.00
Amiot, Alison	7/25/2012	Prepare draft of MFC retention application and schedule 1.	1.8	\$ 210	\$ 378.00
Kehl, Monty	7/25/2012	Review and provide draft division of duties letters to UCC counsel.	0.7	\$ 895	\$ 626.50
Kehl, Monty	7/25/2012	Initiate retention application.	0.9	\$ 895	\$ 805.50
Amiot, Alison	7/26/2012	Prepare draft of Kehl declaration.	1.3	\$ 210	\$ 273.00
Amiot, Alison	7/26/2012	Prepare draft of MFC retention proposed order.	1.4	\$ 210	\$ 294.00
Kehl, Monty	7/26/2012	Review list for conflict check received from UCC counsel.	0.8	\$ 895	\$ 716.00
Amiot, Alison	7/27/2012	Revise MFC retention application and Kehl declaration per M. Kehl's (MFC) comments.	0.7	\$ 210	\$ 147.00
Kehl, Monty	7/27/2012	Review and provide revisions to MFC's retention application.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	7/27/2012	Correspond with UCC counsel regarding retention documents.	0.4	\$ 895	\$ 358.00
Lattig, Larry	7/27/2012	Review draft MFC retention documents received from staff.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	7/30/2012	Direct analysis for cost estimates from division of duties work streams.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	7/30/2012	Review draft division of duties list received from UCC counsel.	0.7	\$ 895	\$ 626.50
Lattig, Larry	7/30/2012	Negotiate financial advisors' work plan.	0.5	\$ 895	\$ 447.50
Lattig, Larry	7/30/2012	Review financial advisor work plan received from UCC counsel.	1.0	\$ 895	\$ 895.00
Thatcher, Michael	7/30/2012	Prepare disclosures related to relationships to be included on Exhibit B of MFC retention application.	3.9	\$ 755	\$ 2,944.50
Amiot, Alison	7/31/2012	Update Exhibit B of the Kehl declaration per M. Thatcher's (MFC) instructions.	0.3	\$ 210	\$ 63.00
Kehl, Monty	7/31/2012	Call with Houlihan to discuss division of duties.	0.9	\$ 895	\$ 805.50
Kehl, Monty	7/31/2012	Direct revision for division of duties after meeting with Houlihan.	0.7	\$ 895	\$ 626.50
Kehl, Monty	7/31/2012	Review division of duties letters from other cases in SDNY.	0.5	\$ 895	\$ 447.50
Kehl, Monty	7/31/2012	Direct cost estimate for MFC services.	0.9	\$ 895	\$ 805.50
Lattig, Larry	7/31/2012	Review draft Kehl declaration Exhibit B received from staff.	0.5	\$ 895	\$ 447.50
Lattig, Larry	7/31/2012	Analyze MFC Budget received from staff.	0.7	\$ 895	\$ 626.50
Lattig, Larry	7/31/2012	Review financial advisors' work plan received from staff.	0.7	\$ 895	\$ 626.50
Thatcher, Michael	7/31/2012	Prepare and format Exhibit A to Kehl declaration.	2.1	\$ 755	\$ 1,585.50
Thatcher, Michael	7/31/2012	Prepare Exhibit B to Kehl declaration.	3.2	\$ 755	\$ 2,416.00
Thatcher, Michael	7/31/2012	Prepare draft of division of duties exhibit.	2.7	\$ 755	\$ 2,038.50
Thatcher, Michael	7/31/2012	Prepare MFC estimate of fees budget at the request of UCC counsel.	0.5	\$ 755	\$ 377.50
Kehl, Monty	8/1/2012	Finalize and distribute division of duties to Houlihan and UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	8/1/2012	Review comments to division of duties, revise and redistribute.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/1/2012	Finalize MFC cost estimates and distribute to UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	8/1/2012	Review MFC cost estimates received from staff and prepare comments on same.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	8/1/2012	Review updated financial advisor work plan received from staff and prepare comments on same.	1.2	\$ 895	\$ 1,074.00
Thatcher, Michael	8/1/2012	Prepare edits and revisions to Exhibit B to Kehl declaration.	2.4	\$ 755	\$ 1,812.00
Kehl, Monty	8/2/2012	Call with UCC counsel regarding division of duties and fee estimate.	0.9	\$ 895	\$ 805.50
Thatcher, Michael	8/2/2012	Review allocation of workstreams as directed by M. Kehl (MFC).	0.3	\$ 755	\$ 226.50
Thatcher, Michael	8/2/2012	Prepare further edits and revisions to MFC retention application.	0.5	\$ 755	\$ 377.50
Kehl, Monty	8/3/2012	Review and provide comments of UCC counsel's revised division of duties.	0.8	\$ 895	\$ 716.00
Kehl, Monty	8/3/2012	Review and revise MFC's fee estimate.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/6/2012	Direct revisions to MFC fee estimate and provide to UCC counsel.	0.8	\$ 895	\$ 716.00
Lattig, Larry	8/6/2012	Review revised MFC cost estimates received from staff.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/7/2012	Call with UCC counsel to discuss division of duties and MFC cost estimate.	0.6	\$ 895	\$ 537.00
Thatcher, Michael	8/7/2012	Prepare update to MFC-Patriot budget.	1.6	\$ 755	\$ 1,208.00
Kehl, Monty	8/8/2012	Direct MFC team after comments from UCC counsel on division of duties.	0.4	\$ 895	\$ 358.00
Thatcher, Michael	8/13/2012	Prepare edits and revisions to MFC retention application, including affidavit, exhibits and proposed order as provided by UCC counsel.	3.3	\$ 755	\$ 2,491.50
Amiot, Alison	8/14/2012	Revise MFC Retention Application per M. Thatcher's (MFC) instructions.	0.5	\$ 210	\$ 105.00
Kehl, Monty	8/14/2012	Call with UCC counsel to discuss division of duties and attendance at Debtors' presentation.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/14/2012	Direct review of retention documents.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/14/2012	Review updated division of duties summary.	0.3	\$ 895	\$ 268.50
Amiot, Alison	8/15/2012	Revise Kehl declaration per M. Thatcher's (MFC) instructions.	0.9	\$ 210	\$ 189.00

## EXHIBIT D-5

PATRIOT COAL CORPORATION, et al.  
Employment Application  
July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	8/15/2012	Review and direct revisions of latest draft of Kehl declaration in support of MFC retention application.	0.3	\$ 895	\$ 268.50
Lattig, Larry	8/15/2012	Review latest draft of MFC retention application received from staff.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	8/16/2012	Direct revisions to retention application.	0.5	\$ 895	\$ 447.50
Thatcher, Michael	8/16/2012	Compare most recent iteration of retention documents as provided by UCC counsel to MFC version of documents.	4.1	\$ 755	\$ 3,095.50
Amiot, Alison	8/17/2012	Revise MFC retention documents per M. Kehl's (MFC) comments.	0.8	\$ 210	\$ 168.00
Kehl, Monty	8/17/2012	Review and provide revisions to retention documents; direct distribution to UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	8/17/2012	Review and approve for filing MFC's revised retention documents.	3.3	\$ 895	\$ 2,953.50
Thatcher, Michael	8/17/2012	Prepare changes to MFC application, Kehl declaration, Exhibits A and B, division of duties exhibit, and proposed order and send to UCC counsel for additional round of comments.	2.1	\$ 755	\$ 1,585.50
Kehl, Monty	8/21/2012	Call with UCC counsel regarding MFC retention documents.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/21/2012	Correspond with UCC counsel regarding proposed changes to retention documents.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/22/2012	Review additional revisions to retention documents received from UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	8/24/2012	Direct revision of Exhibit B to Kehl declaration and send to UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	8/24/2012	Study comments from Debtors to MFC retention documents and provide response to UCC counsel.	0.7	\$ 895	\$ 626.50
Kehl, Monty	8/27/2012	Coordinate review of additional indemnification language.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/27/2012	Review and approve revisions to application language from counsel.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/27/2012	Direct analysis of revenue amounts for disclosable entities.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/29/2012	Review signed MFC retention orders in SDNY for comparison to draft Patriot after comments from US Trustee.	0.7	\$ 895	\$ 626.50
Kehl, Monty	8/29/2012	Review US Trustee's comments to MFC draft retention documents.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/29/2012	Call with UCC counsel to discuss US Trustee's comments to retention documents.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/30/2012	Direct analysis for annual Mesirov revenue from disclosable names.	0.7	\$ 895	\$ 626.50
Kehl, Monty	9/4/2012	Review and direct analysis for 1% revenue test of disclosable names.	0.7	\$ 895	\$ 626.50
Kehl, Monty	9/4/2012	Call with UCC counsel regarding schedule for filing retention documents.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/5/2012	Review and direct revision to 1% revenue test for Kehl declaration.	0.3	\$ 895	\$ 268.50
Thatcher, Michael	9/5/2012	Prepare summary of MF insurance clients and percentage of their revenue relative to MF's global revenue.	2.4	\$ 755	\$ 1,812.00
Thatcher, Michael	9/5/2012	Review of correspondence from UCC counsel with regard to MFC retention documents.	2.6	\$ 755	\$ 1,963.00
Kehl, Monty	9/6/2012	Review draft retention documents revised to reflect US Trustee comments.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/6/2012	Revise retention documents and return to UCC counsel.	0.7	\$ 895	\$ 626.50
Kehl, Monty	9/6/2012	Discuss revised documents with UCC counsel.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/6/2012	Review final analysis of 1% revenue.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/10/2012	Call with MFC risk management officer regarding additional retention disclosure.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/10/2012	Call with UCC counsel regarding addition retention disclosure.	0.5	\$ 895	\$ 447.50
Darr, Stephen	9/19/2012	Review MFC retention documents and provide comments on same to M. Kehl (MFC).	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	9/19/2012	Correspond with UCC counsel and US Trustee on MFC retention documents.	0.4	\$ 895	\$ 358.00
Amiot, Alison	9/20/2012	Update the Kehl Declaration per M. Kehl's (MFC) comments.	0.9	\$ 210	\$ 189.00
Kehl, Monty	9/20/2012	Review and implement changes to retention documents received from MFC risk officer.	0.8	\$ 895	\$ 716.00
Darr, Stephen	9/21/2012	Review updated MFC retention documents.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	9/24/2012	Review and respond to UCC counsel regarding filing of MFC retention application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	9/25/2012	Call with UCC counsel regarding comments from US Trustee on MFC retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/26/2012	Call with UCC counsel regarding revisions to retention application in response to US Trustee's comments.	0.4	\$ 895	\$ 358.00



## EXHIBIT D-5

Patriot Coal Corporation, et al.  
Employment Application  
July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	9/26/2012	Revise retention application in response to US Trustee's comments.	0.8	\$ 895	\$ 716.00
Lattig, Larry	9/26/2012	Review revised MFC retention application received from staff and prepare comments on same.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	9/27/2012	Final review and revisions to retention documents.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/27/2012	Execute MFC retention application for submittal.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/2/2012	Call with UCC counsel regarding UST feedback on retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/3/2012	Communicate (e-mail and calls) with US Trustee regarding MFC retention.	0.5	\$ 895	\$ 447.50
Amiot, Alison	10/4/2012	Update MFC's retention documents per M. Kehl's (MFC) instructions.	0.6	\$ 210	\$ 126.00
Darr, Stephen	10/4/2012	Call with M. Kehl (MFC) regarding MFC retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/4/2012	Call with US Trustee to discuss retention application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/4/2012	Call with UCC counsel regarding MFC retention application.	0.2	\$ 895	\$ 179.00
Kehl, Monty	10/4/2012	Call with MFC risk officer regarding MFC retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/5/2012	Revise retention documents in response to US Trustee comments.	1.4	\$ 895	\$ 1,253.00
Amiot, Alison	10/8/2012	Prepare new Exhibit A to the Kehl Declaration per M. Kehl's (MFC) instructions.	0.9	\$ 210	\$ 189.00
Amiot, Alison	10/8/2012	Update retention document package to include the new Exhibit A to the Kehl Declaration.	0.4	\$ 210	\$ 84.00
Amiot, Alison	10/8/2012	Compare the filed version of MFC retention documents to MFC's amended retention documents.	0.6	\$ 210	\$ 126.00
Kehl, Monty	10/8/2012	Direct revision and drafting of MFC's amended retention application.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	10/8/2012	Send amended retention application to US Trustee with comments.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/9/2012	Direct and correspond with UCC counsel regarding filing of amended retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/10/2012	Study comments from US Trustee to MFC retention application.	0.9	\$ 895	\$ 805.50
Kehl, Monty	10/10/2012	Correspond with UCC counsel regarding US Trustee comments.	0.4	\$ 895	\$ 358.00
Darr, Stephen	10/11/2012	Review MFC's updated retention documents received from staff.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	10/11/2012	Prepare information in response to comments from US Trustee to MFC retention application.	1.1	\$ 895	\$ 984.50
Darr, Stephen	10/12/2012	Discuss comments received from United States Trustee with M. Kehl (MFC).	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/12/2012	Discuss comments received from United States Trustee with MFC risk officer.	0.4	\$ 895	\$ 358.00
Darr, Stephen	10/15/2012	Prepare comments on MFC retention documents.	4.1	\$ 895	\$ 3,669.50
Kehl, Monty	10/15/2012	Contact US Trustee regarding final comments to retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/16/2012	Finalize revised retention order and sent to US Trustee.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/16/2012	Call with United States Trustee and schedule call to discuss MFC's retention application.	0.3	\$ 895	\$ 268.50
Darr, Stephen	10/17/2012	Call with M. Kehl (MFC) in preparation for discussion with US Trustee.	0.3	\$ 895	\$ 268.50
Darr, Stephen	10/17/2012	Review latest comments from US Trustee regarding MFC retention and compare to internal guidelines.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	10/17/2012	Call with MFC risk officer in preparation for discussion with US Trustee.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/22/2012	Correspond with US Trustee regarding MFC retention application.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/22/2012	Correspond with UCC counsel and MFC risk officer regarding MFC fee application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/24/2012	Review comments from US Trustee to MFC employment order.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/24/2012	Provide comments and distribute US Trustee comments to risk officer and UCC counsel.	0.3	\$ 895	\$ 268.50
Darr, Stephen	10/25/2012	Participate in discussion with UCC counsel and M. Kehl (MFC) regarding US Trustee comments.	0.5	\$ 895	\$ 447.50
Kehl, Monty	10/25/2012	Direct redline comparison on latest's US Trustee comments.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/25/2012	Discuss US Trustee comments with UCC counsel and MFC risk officer.	0.5	\$ 895	\$ 447.50
Kehl, Monty	10/25/2012	Correspond with US Trustee regarding most recent comments.	0.3	\$ 895	\$ 268.50
Kehl, Monty	10/25/2012	Direct revision of retention order and distribution to US Trustee.	0.4	\$ 895	\$ 358.00
Lattig, Larry	10/25/2012	Analyze correspondence and orders related to retention application and hearing received from UCC counsel.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	11/6/2012	Revise retention order to reflect additional comments from U.S. Trustee.	0.4	\$ 895	\$ 358.00
Kehl, Monty	11/7/2012	Communicate with UCC counsel regarding postponed retention hearing.	0.3	\$ 895	\$ 268.50

**EXHIBIT D-5**

PATRIOT COAL CORPORATION, et al.  
Employment Application  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	11/13/2012	Verify schedule for final approval of MFC retention order with UCC counsel.	0.2	\$ 895	\$ 179.00
Kehl, Monty	11/15/2012	Participate telephonically in hearing for final approval of MFC retention application.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/15/2012	Review and provide comments to UCC counsel for revised MFC retention order and exhibit.	0.3	\$ 895	\$ 268.50
Kehl, Monty	11/21/2012	Review and comment on proposed changes to division of duties exhibit to MFC retention order.	0.2	\$ 895	\$ 179.00
Darr, Stephen	11/29/2012	Draft Fee Notice.	2.0	\$ 895	\$ 1,790.00
<b>Employment Application Total</b>			<b><u>120.7</u></b>		<b><u>\$ 95,985.00</u></b>
Less: Voluntary Reduction					\$ (35,000.00)
<b>Employment Application Total</b>					<b><u>\$ 60,985.00</u></b>

**EXHIBIT D-6**

PATRIOT COAL CORPORATION, et al.  
Fee Applications and Fee Statements  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Amiot, Alison	7/26/2012	Prepare draft of master time detail template.	0.2	\$ 210	\$ 42.00
Thatcher, Michael	9/6/2012	Analyze and draft section of master time detail template.	1.1	\$ 755	\$ 830.50
Amiot, Alison	9/11/2012	Prepare draft of July 24, 2012 - August 31, 2012 fee statement.	2.7	\$ 210	\$ 567.00
Kehl, Monty	9/11/2012	Direct draft for initial fee invoice.	0.7	\$ 895	\$ 626.50
Amiot, Alison	9/12/2012	Update July 24, 2012 - August 31, 2012 fee statement exhibits.	0.5	\$ 210	\$ 105.00
Thatcher, Michael	9/12/2012	Analyze Patriot fee application and exhibits for the months of July and August 2012.	1.8	\$ 755	\$ 1,359.00
Amiot, Alison	10/18/2012	Prepare draft of July 24 - September 30, 2012 fee statement exhibits.	2.7	\$ 210	\$ 567.00
Kehl, Monty	10/18/2012	Direct the preparation of MFC September invoice.	0.4	\$ 895	\$ 358.00
Amiot, Alison	10/25/2012	Update draft of July 24 - September 30, 2012 fee statement exhibits per M. Thatcher's (MFC) comments.	0.3	\$ 210	\$ 63.00
Amiot, Alison	10/25/2012	Prepare draft of July 24 - September 30, 2012 fee statement narrative.	0.8	\$ 210	\$ 168.00
Amiot, Alison	10/25/2012	Update MFC's proposed retention order per M. Kehl's (MFC) instructions.	0.2	\$ 210	\$ 42.00
Amiot, Alison	10/30/2012	Update D-1 through D-3 of the July 24 - September 30, 2012 fee statement exhibits per M. Kehl's (MFC) comments.	0.6	\$ 210	\$ 126.00
Kehl, Monty	10/30/2012	Analyze and direct revisions to first invoice (7/24/12 - 9/30/12).	1.9	\$ 895	\$ 1,700.50
Amiot, Alison	10/31/2012	Update D-4 through D-7 of the July 24 - September 30, 2012 fee statement exhibits per M. Kehl's (MFC) comments.	0.7	\$ 210	\$ 147.00
Amiot, Alison	10/31/2012	Update July 24 - September 30, 2012 fee statement narrative and revised exhibits per M. Kehl's (MFC) comments.	0.7	\$ 210	\$ 147.00
Kehl, Monty	10/31/2012	Finalize first invoice and accompanying fee application with the inclusion of US Trustee guidelines.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	10/31/2012	Analyze MFC's July - September 2012 fee statement.	1.0	\$ 895	\$ 895.00
Kehl, Monty	11/1/2012	Analyze time detail for draft of MFC first invoice.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/1/2012	Send draft invoice to MFC review partner and discuss same via phone.	0.3	\$ 895	\$ 268.50
Amiot, Alison	11/14/2012	Update July 24 - September 30, 2012 fee statement exhibits to include October 2012 data with the exception of exhibits C and C-1.	2.3	\$ 210	\$ 483.00
Amiot, Alison	11/15/2012	Update July 24 - September 30, 2012 fee statement exhibits C and C-1 to include October 2012 data.	0.8	\$ 210	\$ 168.00
Amiot, Alison	11/19/2012	Prepare October 2012 fee and expense estimate.	0.2	\$ 210	\$ 42.00
Amiot, Alison	11/19/2012	Update draft of October 2012 portion of July 24 - October 31, 2012 fee statement exhibits per M. Thatcher's (MFC) comments.	0.5	\$ 210	\$ 105.00
Thatcher, Michael	11/19/2012	Analyze Patriot Coal October fee application and exhibits and direct revisions to same.	1.5	\$ 755	\$ 1,132.50
<b>Fee Applications and Fee Statements Total</b>			<b>23.9</b>		<b>\$ 11,732.50</b>

**EXHIBIT D-7**

PATRIOT COAL CORPORATION, et al.  
Financial and Company Analysis  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	7/24/2012	Review, revise and provide draft DIP comparison information to UCC counsel.	0.7	\$ 895	\$ 626.50
Kehl, Monty	7/31/2012	Review objections filed to motion to reject contracts.	0.6	\$ 895	\$ 537.00
Kehl, Monty	7/31/2012	Review objections filed to motion to expedited sale of certain assets.	0.5	\$ 895	\$ 447.50
Lattig, Larry	7/31/2012	Review objection summaries received from UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/1/2012	Review presentation received from Debtors.	1.4	\$ 895	\$ 1,253.00
Thatcher, Michael	8/1/2012	Review of litigation of coal contracts.	2.1	\$ 755	\$ 1,585.50
Boyer, Michael	8/2/2012	Review and catalog various files sent by UCC counsel.	0.6	\$ 555	\$ 333.00
Boyer, Michael	8/2/2012	Review bankruptcy declaration file.	0.8	\$ 555	\$ 444.00
Kehl, Monty	8/2/2012	Study redline of DIP motion received from UCC counsel.	0.9	\$ 895	\$ 805.50
Lattig, Larry	8/2/2012	Review correspondence regarding resolution on DIP financing received from UCC counsel.	0.4	\$ 895	\$ 358.00
Thatcher, Michael	8/2/2012	Review of UCC presentation provided by Debtors.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	8/2/2012	Provide staff with direction in compiling summary regarding Bankruptcy Code Sections 1113 and 1114.	0.2	\$ 755	\$ 151.00
Wooley, Erin	8/2/2012	Analyze Bankruptcy Code Sections 1113 and 1114.	1.1	\$ 625	\$ 687.50
Wooley, Erin	8/2/2012	Read and review articles regarding Sections 1113 and 1114 of the Bankruptcy Code.	2.1	\$ 625	\$ 1,312.50
Kehl, Monty	8/3/2012	Study weekly cash flow information.	0.9	\$ 895	\$ 805.50
Kehl, Monty	8/3/2012	Review cash flow information with Debtors' financial advisor.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	8/3/2012	Review Debtors' motion to implement procedures intended to protect the Debtors' estate against the possible loss of tax assets.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	8/3/2012	Draft and review summary of motion and order for Critical Vendor and 503(b)(9) payments.	1.1	\$ 755	\$ 830.50
Wooley, Erin	8/3/2012	Prepare memorandum regarding Bankruptcy Code Section 1113.	1.7	\$ 625	\$ 1,062.50
Wooley, Erin	8/3/2012	Update memorandum with information regarding Section 1114 of the Bankruptcy Code.	2.1	\$ 625	\$ 1,312.50
Boyer, Michael	8/6/2012	Analyze DIP Budget to 7/28/2012 Cash Flow Forecast Variance.	1.6	\$ 555	\$ 888.00
Boyer, Michael	8/6/2012	Review and catalog Docket items 268-270 and 277.	0.3	\$ 555	\$ 166.50
Kehl, Monty	8/6/2012	Direct variance analysis between updated 13 week forecast and DIP Budget.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	8/6/2012	Review supplemental declaration from AlixPartners.	0.2	\$ 895	\$ 179.00
Lattig, Larry	8/6/2012	Review DIP Order received from staff.	2.4	\$ 895	\$ 2,148.00
Thatcher, Michael	8/6/2012	Participate in call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	8/6/2012	Review and update summary of bankruptcy code sections 1113 and 1114 prepared by staff.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	8/6/2012	Review of Debtors 13 week cash flow forecast in preparation for call with Debtors financial advisors.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	8/6/2012	Participate in call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	8/6/2012	Draft and review data requests to the Debtors professionals with respect to the 13 week forecasted cash flow.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	8/6/2012	Draft and review summary of motion and order for the treatment of reclamation and/or 503(b)(9) claims	1.8	\$ 755	\$ 1,359.00
Thatcher, Michael	8/7/2012	Prepare list of questions to ask AlixPartners regarding Patriot 13-week cash flow budget.	2.3	\$ 755	\$ 1,736.50
Vidal, Adriana	8/7/2012	Draft and review summary for first and second omnibus motions and orders for procedures for the rejection of certain agreements and abandonment of certain leased equipment.	1.4	\$ 755	\$ 1,057.00
Boyer, Michael	8/13/2012	Review and catalog Docket items 330-334.	0.3	\$ 555	\$ 166.50
Kehl, Monty	8/13/2012	Review complaints for declaratory relief filed by Debtors against Tampa Electric, Royalty Co and STB.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/13/2012	Review 3rd and 4th Omnibus claims objections filed by Debtors.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/14/2012	Review relief from automatic stay filed by PPW Royalty Trust Against Debtors.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/17/2012	Review Debtors' presentation made to the UCC on August 16, 2012.	1.4	\$ 895	\$ 1,253.00

## EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.  
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Name	Date	Description	Time	Rate	Amount
Amiot, Alison	8/22/2012	Prepare comparison of costs and air miles for various city pairs when flying to New York, New York and to Charleston, West Virginia per L. Lattig's (MFC) instructions.	2.0	\$ 210	\$ 420.00
Kehl, Monty	8/22/2012	Discuss draft objection to change of venue with UCC counsel; discuss possible information needed for objection.	0.5	\$ 895	\$ 447.50
Kehl, Monty	8/24/2012	Participate in call with Houlihan and UCC counsel to discuss site visit and other work streams.	0.8	\$ 895	\$ 716.00
Kehl, Monty	8/31/2012	Participate in call with Houlihan and UCC counsel to discuss information collected during site visit.	0.9	\$ 895	\$ 805.50
Kehl, Monty	8/31/2012	Correspond with UCC counsel regarding claims reconciliation and settlement process.	0.4	\$ 895	\$ 358.00
Lattig, Larry	10/1/2012	Review draft of bar date order objection received from UCC counsel and prepare comments on same.	0.5	\$ 895	\$ 447.50
Kehl, Monty	10/2/2012	Direct intercompany analysis.	0.7	\$ 895	\$ 626.50
Hayes, Brad	10/3/2012	Analyze intercompany balances held by Patriot Coal subsidiaries.	1.1	\$ 725	\$ 797.50
Kehl, Monty	10/3/2012	Direct analysis of intercompany liabilities.	1.1	\$ 895	\$ 984.50
Lattig, Larry	10/5/2012	Review post-venue hearing briefs and findings of fact received from UCC counsel.	1.1	\$ 895	\$ 984.50
Hayes, Brad	10/8/2012	Reconcile intercompany balances to SOFAs and Schedules by legal entity.	0.9	\$ 725	\$ 652.50
Lattig, Larry	10/8/2012	Review summary of post-hearing briefs and Debtors' declaration received from UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	10/9/2012	Direct analysis of intercompany balances.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	10/9/2012	Participate in conference call with A. Vidal, E. Wooley (MFC), J. Mazzotti (AP Services) and Patriot Coal employees to discuss intercompany accounting transactions.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	10/9/2012	Participate in conference call with M. Kehl, E. Wooley (MFC), J. Mazzotti (AP Services) and Patriot Coal employees to discuss intercompany accounting transactions.	0.6	\$ 755	\$ 453.00
Wooley, Erin	10/9/2012	Participate in conference call with M. Kehl, A. Vidal (MFC), J. Mazzotti (AP Services) and Patriot Coal employees to discuss intercompany accounting transactions.	0.6	\$ 625	\$ 375.00
Kehl, Monty	10/10/2012	Participate in conference call with A. Vidal and E. Wooley (MFC) regarding the Debtors' intercompany balances greater than \$250 million and related document request list.	0.3	\$ 895	\$ 268.50
Vidal, Adriana	10/10/2012	Review and analyze the Houlihan summary of the Debtors' schedules regarding intercompany balances due to/from in preparation for conference call.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	10/10/2012	Participate in conference call with M. Kehl and E. Wooley (MFC) regarding the Debtors' intercompany balances greater than \$250 million and related document request list.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	10/10/2012	Communications with E. Wooley (MFC) regarding case status and next steps with respect to the review of the Debtors' intercompany balances.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	10/10/2012	Draft and review email to M. Kehl (MFC) detailing supporting document request list to intercompany balances greater than \$250 million on the Debtors' Schedules of Assets and Liabilities.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	10/10/2012	Communications with M. Kehl and E. Wooley (MFC) regarding initial document request list detailing the Debtors' intercompany balances.	0.4	\$ 755	\$ 302.00
Wooley, Erin	10/10/2012	Participate in conference call with M. Kehl and A. Vidal (MFC) regarding the Debtors' intercompany balances greater than \$250 million and related document request list.	0.3	\$ 625	\$ 187.50
Wooley, Erin	10/10/2012	Analyze documents within the Intralinks database to locate consolidating financials.	0.4	\$ 625	\$ 250.00
Kehl, Monty	10/12/2012	Compile information request list for intercompany balances and send to AP Services (Debtors' financial advisors).	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	10/15/2012	Call and email with Debtors' financial advisor regarding information request.	0.7	\$ 895	\$ 626.50
Kehl, Monty	10/16/2012	Participate in UCC professionals call to discuss Debtors' request for extension of exclusivity.	1.1	\$ 895	\$ 984.50

## EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.  
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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	10/16/2012	Call with Debtors' advisor to discuss information request.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	10/16/2012	Provide language to UCC counsel for information request as part of exclusivity extension.	0.8	\$ 895	\$ 716.00
Wooley, Erin	10/17/2012	Draft a summary memorandum with regard to intercompany transactions as discussed with the company.	0.8	\$ 625	\$ 500.00
Kehl, Monty	10/18/2012	Study updates from Debtors' 341 meeting.	0.8	\$ 895	\$ 716.00
Kehl, Monty	10/18/2012	Review AlixPartners' staffing report for August, 2012.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	10/18/2012	Update and review memo to file regarding MFC's discussions with the Debtors and Debtors financial advisors regarding intercompany balances listed on the Schedule of Assets and Liabilities.	1.3	\$ 755	\$ 981.50
Vidal, Adriana	10/18/2012	Update and review schedule of documents requested from the Debtors by MFC as financial advisor to the UCC to include recent requests and data received.	1.1	\$ 755	\$ 830.50
Kehl, Monty	10/19/2012	Correspond with Debtors' financial advisor regarding information request for intercompany analysis.	0.6	\$ 895	\$ 537.00
Kehl, Monty	10/19/2012	Review intercompany contracts.	1.1	\$ 895	\$ 984.50
Lattig, Larry	10/19/2012	Review motion to extend exclusivity, motion to lift stay regarding D&O insurance, Macquarie consent and reservation of rights, notice adjourning motion to reject Arch contracts and objections by Somerset Capital (2) received from UCC counsel.	1.0	\$ 895	\$ 895.00
Vidal, Adriana	10/19/2012	Review communications to and from J. Mazzotti (AP Services) and M. Kehl (MFC) regarding MFC's request for data related to the Debtors intercompany balances.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	10/19/2012	Draft and review email to J. Mazzotti (AP Services) requesting the Debtors/AP's intercompany workplan.	0.1	\$ 755	\$ 75.50
Kehl, Monty	10/24/2012	Review consolidating balance sheets for intercompany analysis.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	10/24/2012	Direct intercompany analysis.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	10/24/2012	Communications with M. Kehl and E. Wooley (MFC) regarding supporting documentation received from the Debtors related to intercompany balances and consolidating balance sheets.	0.2	\$ 755	\$ 151.00
Wooley, Erin	10/24/2012	Analyze documents within the Intralinks database to locate intercompany agreements.	0.4	\$ 625	\$ 250.00
Kehl, Monty	10/26/2012	Direct analysis of consolidating balance sheet information.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	10/26/2012	Review consolidating financial statements uploaded by J. Mazzotti (AP Services) to the Debtors' data room.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	10/26/2012	Draft and review email to J. Mazzotti (AP Services) regarding outstanding data requests and case status and compare data received to date with the data request listing.	1.3	\$ 755	\$ 981.50
Vidal, Adriana	10/26/2012	Review Debtors' data room for types of intercompany contracts uploaded by J. Mazzotti (AP Services).	0.5	\$ 755	\$ 377.50
Vidal, Adriana	10/31/2012	Conference call with J. Mazzotti (AP Services) regarding the status of the intercompany requests.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	10/31/2012	Provide staff with direction in compiling intercompany contract analysis.	0.3	\$ 755	\$ 226.50
Wooley, Erin	10/31/2012	Analyze certain intercompany contracts.	2.1	\$ 625	\$ 1,312.50
Wooley, Erin	10/31/2012	Prepare summary of contract terms with regard to several intercompany contracts.	2.1	\$ 625	\$ 1,312.50
Vidal, Adriana	11/1/2012	Provide staff with direction in compiling analysis regarding the Debtors' intercompany balances.	0.4	\$ 755	\$ 302.00
Wooley, Erin	11/1/2012	Analyze certain intercompany contracts.	1.4	\$ 625	\$ 875.00
Wooley, Erin	11/1/2012	Prepare summary of contract terms with regard to several intercompany contracts.	1.6	\$ 625	\$ 1,000.00
Vidal, Adriana	11/2/2012	Review the Debtors income statements for the years ended 5/31/12 and 12/31/11.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	11/2/2012	Review the global notes, statement of limitations, methods and disclaimer regarding the Debtors Schedules of Assets and Liabilities in order to identify the source of the intercompany balances.	0.8	\$ 755	\$ 604.00
Wooley, Erin	11/2/2012	Analyze intercompany balances included within the 12/31/07 balance sheet.	1.1	\$ 625	\$ 687.50

**EXHIBIT D-7**

PATRIOT COAL CORPORATION, et al.  
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<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Wooley, Erin	11/2/2012	Analyze intercompany balances included within the 6/30/12 balance sheet.	1.2	\$ 625	\$ 750.00
Wooley, Erin	11/2/2012	Analyze intercompany balances included within the 5/31/12 balance sheet.	1.1	\$ 625	\$ 687.50
Wooley, Erin	11/2/2012	Prepare analysis of intercompany balances from the 6/30/12, 5/31/12 and 12/31/07 balance sheets.	2.4	\$ 625	\$ 1,500.00
Wooley, Erin	11/2/2012	Prepare comparison of intercompany balances as of 6/30/12 to the schedules of two selected Debtors.	0.9	\$ 625	\$ 562.50
Kehl, Monty	11/6/2012	Follow-up on information request given to Debtors for intercompany account information.	0.4	\$ 895	\$ 358.00
Kehl, Monty	11/6/2012	Direct analysis of intercompany balances.	1.8	\$ 895	\$ 1,611.00
Vidal, Adriana	11/6/2012	Review and update summary of select intercompany contract mining, business service agreement and master coal purchase agreements / contracts compiled by staff.	2.2	\$ 755	\$ 1,661.00
Vidal, Adriana	11/6/2012	Prepare correspondence with M. Kehl (MFC) regarding the Debtors most recent consolidating financial statements.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	11/6/2012	Prepare correspondence with E. Wooley (MFC) regarding latest documentation received from J. Mazzotti (AP Services).	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/7/2012	Review and update summary of select intercompany master equipment subleases, office space and related services, preparation plant operating agreement, sales representation, training space and related service and transloading agreements / contracts compiled by staff.	2.4	\$ 755	\$ 1,812.00
Vidal, Adriana	11/7/2012	Draft and review email to M. Kehl (MFC) summarizing our findings with respect to the intercompany contracts forwarded by the Debtors.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	11/7/2012	Review and analyze intercompany categories listed on the Debtors balance sheet as of 6/30/12, 5/30/12 and 12/31/07.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	11/7/2012	Review and analyze intercompany accounts listed on the Debtors schedule of assets and liabilities and the Debtors 6/30/12 for two Debtors.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/7/2012	Draft and review email to M. Kehl (MFC) summarizing our findings with respect to the Debtors consolidating financial statements with respect to intercompany accounts/categories.	1.3	\$ 755	\$ 981.50
Kehl, Monty	11/8/2012	Participate in call with Debtors for presentation of settlement with Sierra Club on Selenium remediation.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/8/2012	Review preliminary analyses for intercompany amounts; discuss with staff and direct revisions.	1.9	\$ 895	\$ 1,700.50
Wooley, Erin	11/8/2012	Prepare a summary of category descriptions included within the 12/31/07, 6/30/12 and 5/31/12 balance sheets with regard to intercompany transactions.	1.5	\$ 625	\$ 937.50
Wooley, Erin	11/8/2012	Update analysis of intercompany balances with information from the 10/31/07 balance sheet.	1.3	\$ 625	\$ 812.50
Wooley, Erin	11/8/2012	Analyze intercompany balances included within the 10/31/2007 balance sheet.	0.7	\$ 625	\$ 437.50
Kehl, Monty	11/9/2012	Call with Debtors' financial advisor to discuss intercompany accounts and information provided.	0.7	\$ 895	\$ 626.50
Kehl, Monty	11/9/2012	Review status of information requested for intercompany accounts.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	11/9/2012	Provide staff with direction in compiling analyses summarizing issues / inconsistencies with respect to Debtors' consolidating balance sheets.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	11/9/2012	Communications with J. Mazzotti (AP Services) regarding status call to discuss outstanding items and the Debtors' financial statements.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	11/9/2012	Review and analyze documentation uploaded to interlinks regarding intercompany support and allocations.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	11/9/2012	Prepare for call with J. Mazzotti (AP Services) regarding outstanding requests and the status of the intercompany analysis.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	11/9/2012	Conference call with J. Mazzotti (AP Services) and M. Kehl (MFC) regarding outstanding requests and the status of the intercompany analysis.	0.4	\$ 755	\$ 302.00
Wooley, Erin	11/9/2012	Prepare summary of observations from the analysis of intercompany accounts as of 10/31/07, 12/31/07, 5/31/12 and 6/30/12.	0.9	\$ 625	\$ 562.50
Kehl, Monty	11/13/2012	Call with Debtors' financial advisor regarding intercompany account.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/13/2012	Call with UCC counsel to discuss intercompany claims.	0.3	\$ 895	\$ 268.50

## EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.  
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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	11/14/2012	Call with Debtors' financial advisors to discuss requests and status of work performed for intercompany claims.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/14/2012	Direct analysis of intercompany analysis requested by UCC counsel.	1.2	\$ 895	\$ 1,074.00
Vidal, Adriana	11/14/2012	Manage and provide staff with direction in compiling intercompany analysis summarizing the total intercompany due to/from, number of intercompany claims and number of debtors with intercompany claims.	2.4	\$ 755	\$ 1,812.00
Vidal, Adriana	11/14/2012	Review and extract from the Debtors' Schedule of Assets and Liabilities the intercompany receivable and payable for Debtors with names K-N.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	11/14/2012	Review and extract from the Debtors' Schedule of Assets and Liabilities the intercompany receivable and payable for Debtors with names P-R.	1.0	\$ 755	\$ 755.00
Vidal, Adriana	11/14/2012	Review and extract from the Debtors' Schedule of Assets and Liabilities the intercompany receivable and payable for Debtors with names S-W.	1.2	\$ 755	\$ 906.00
Vidal, Adriana	11/14/2012	Review and reconcile summary of intercompany analysis providing the total intercompany due to/from, number of intercompany claims and number of debtors with intercompany claims.	1.3	\$ 755	\$ 981.50
Wooley, Erin	11/14/2012	Analyze schedules and prepare a summary of intercompany receivables for each of the 99 Debtors.	2.1	\$ 625	\$ 1,312.50
Wooley, Erin	11/14/2012	Analyze schedules and prepare a summary of intercompany payables for each of the 99 Debtors.	2.2	\$ 625	\$ 1,375.00
Wooley, Erin	11/14/2012	Prepare analysis of scheduled intercompany receivables and payables, including the dollar amount and the number, of each of the 99 Debtors.	1.9	\$ 625	\$ 1,187.50
Kehl, Monty	11/15/2012	Review intercompany analysis; provide results to UCC counsel with commentary.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	11/15/2012	Prepare for conference call with the Debtors professionals and AlixPartners with respect to intercompany transactions.	1.5	\$ 755	\$ 1,132.50
Vidal, Adriana	11/15/2012	Participate in conference call with J. Mazzotti, B. Spooner, and K. Hiltz (all AlixPartners), K. Winkleman, J. Turley, J. Wubker, J. Collins (all Patriot), and E. Wooley (MFC) to discuss intercompany transactions and documents received.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	11/15/2012	Prepare communications summarizing key points of the teleconference with the Debtors and AP professionals.	0.7	\$ 755	\$ 528.50
Wooley, Erin	11/15/2012	Participate in conference call with J. Mazzotti, B. Spooner, and K. Hiltz (all AlixPartners), K. Winkleman, J. Turley, J. Wubker, J. Collins (all Patriot), and A. Vidal (MFC) to discuss intercompany transactions and documents received.	1.1	\$ 625	\$ 687.50
Wooley, Erin	11/15/2012	Prepare analysis of the net intercompany receivables/payables from the Debtors' schedules as compared to the total intercompany line item from the consolidating balance sheet as of 6/30/12.	1.3	\$ 625	\$ 812.50
Wooley, Erin	11/15/2012	Prepare analysis of scheduled intercompany receivables and payables of the non debtor entities.	0.7	\$ 625	\$ 437.50
Kehl, Monty	11/16/2012	Initiate and direct draft report to UCC on intercompany accounts.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	11/18/2012	Review October 2012 monthly operating report received from UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/19/2012	Analyze intercompany information received from the Debtors.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/19/2012	Direct analysis of intercompany information.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/19/2012	Review and discuss intercompany analysis with staff.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	11/19/2012	Review of the Debtors' intercompany analysis as of 6/30/12 .	1.6	\$ 755	\$ 1,208.00
Vidal, Adriana	11/19/2012	Draft and review email to M. Kehl (MFC) with preliminary findings of the Debtors' post-petition intercompany analysis.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	11/19/2012	Discussions with J. Mazzotti (AP) regarding intercompany analysis.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/19/2012	Analyze instructions from M. Kehl (MFC) regarding intercompany analysis.	0.2	\$ 755	\$ 151.00
Kehl, Monty	11/20/2012	Direct report to the UCC on intercompany accounts.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/20/2012	Call with Debtors' financial advisor to discuss intercompany information.	0.4	\$ 895	\$ 358.00
Kehl, Monty	11/20/2012	Call with staff to review intercompany information contained in schedules, consolidating balance sheet and most recent analysis.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	11/20/2012	Review of the Debtors' intercompany analysis as of 9/30/12.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	11/20/2012	Prepare analysis for conference call with J. Mazzotti (AP Services) with respect to the Debtors' intercompany analysis.	0.3	\$ 755	\$ 226.50



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July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	11/20/2012	Conference call with J. Mazzotti (AP Services) regarding the Debtors' intercompany analysis.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	11/20/2012	Receive direction from M. Kehl (MFC) regarding intercompany analysis next steps and analysis to complete.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/20/2012	Review and update memo to file summarizing conference call with the Debtors and AlixPartners with respect to intercompany transactions and support provided.	2.3	\$ 755	\$ 1,736.50
Vidal, Adriana	11/20/2012	Conference call with J. Mazzotti (AP Services) regarding pending questions.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	11/20/2012	Draft and review email to M. Kehl (MFC) summarizing conference call with J. Mazzotti (AP Services).	0.3	\$ 755	\$ 226.50
Kehl, Monty	11/21/2012	Discuss intercompany accounting procedures with UCC counsel via e-mail.	0.3	\$ 895	\$ 268.50
Kehl, Monty	11/23/2012	Develop outline for report to UCC on intercompany and send to staff.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	11/24/2012	Direct report to UCC on intercompany.	1.1	\$ 895	\$ 984.50
Kehl, Monty	11/24/2012	Analyze Debtors' description of intercompany accounting process.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	11/24/2012	Review and compile Debtors' intercompany balances as of 6/30/12 in order to include in presentation to the UCC.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	11/24/2012	Review and compile Debtors' change in intercompany balances from 6/30/12 to 9/30/12 in order to include in presentation to the UCC.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	11/24/2012	Compile and review status of efforts section of presentation to UCC.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	11/24/2012	Receive direction from M. Kehl (MFC) regarding presentation to UCC with respect to status of intercompany balances.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	11/24/2012	Update and review slides summarizing the Debtors' due to/from intercompany balances as of 6/30/12 pursuant to commentary received from M. Kehl (MFC).	1.0	\$ 755	\$ 755.00
Vidal, Adriana	11/24/2012	Update and review due diligence section of presentation to UCC pursuant to commentary received from M. Kehl (MFC).	0.9	\$ 755	\$ 679.50
Vidal, Adriana	11/24/2012	Update and review types of intercompany transactions to the UCC report.	2.3	\$ 755	\$ 1,736.50
Vidal, Adriana	11/24/2012	Update and review presentation to UCC to include top ten largest intercompany payable balances and largest change in balance.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	11/24/2012	Update and review presentation to UCC to include top ten largest negative change in intercompany balances.	0.3	\$ 755	\$ 226.50
Kehl, Monty	11/25/2012	Review and provide revisions to intercompany report to the UCC.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/25/2012	Draft summary section for intercompany report to the UCC.	1.3	\$ 895	\$ 1,163.50
Lattig, Larry	11/25/2012	Review MFC's draft UCC Intercompany report received from staff and prepare comments on same.	1.2	\$ 895	\$ 1,074.00
Vidal, Adriana	11/25/2012	Review and updated MFC's report to the UCC pursuant to M. Kehl's (MFC) commentary.	1.8	\$ 755	\$ 1,359.00
Kehl, Monty	11/26/2012	Call with Debtors' financial advisor regarding intercompany balance.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/26/2012	Direct analysis of intercompany transactions.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/26/2012	Review and provide final revisions to UCC report.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	11/26/2012	Communications with M. Kehl (MFC) regarding MFC's presentation to the UCC.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	11/26/2012	Provide staff with direction in updating the outstanding data request and review of MFC's report to the UCC.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	11/26/2012	Review and update MFC's report to the UCC.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	11/26/2012	Prepare for conference call with M. Kehl (MFC) and J. Mazzotti (AP Services) with respect to the Debtors' intercompany balances and accounting	0.2	\$ 755	\$ 151.00
Vidal, Adriana	11/26/2012	Participate in conference call with J. Mazzotti (AP Services) with respect to the Debtors' intercompany balances and accounting treatment.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	11/26/2012	Provide staff with direction in compiling analysis that provides variances from the Debtors' schedules, 6/30/12 balance sheet and November 19 report prepared by AP on behalf of the Debtors.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/26/2012	Review the Debtors' Intralinks data room for report summarizing Financial Advisors Monthly Reporting.	0.2	\$ 755	\$ 151.00
Wooley, Erin	11/26/2012	Review and update MFC's report to the Official Committee of Unsecured Creditors of Patriot Coal.	0.9	\$ 625	\$ 562.50

## EXHIBIT D-7

Patriot Coal Corporation, et al.  
Financial and Company Analysis  
July 24, 2012 through November 30, 2012

Name	Date	Description	Time	Rate	Amount
Wooley, Erin	11/26/2012	Prepare comparison of intercompany scheduled amounts to the intercompany analysis received from the Debtors on 11/19/12 to determine differences.	1.4	\$ 625	\$ 875.00
Lattig, Larry	11/27/2012	Review Cluster Analysis - Intercompany Balances 11/26/2012 report received from UCC's primary financial advisor.	1.2	\$ 895	\$ 1,074.00
Vidal, Adriana	11/27/2012	Conference call with J. Mazzotti (AP Services) regarding intercompany accounts.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	11/27/2012	Review correspondence with M. Kehl (MFC) regarding intercompany accounts.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	11/27/2012	Participate in professionals only call in preparation for meeting with the UCC.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	11/27/2012	Communications with staff with regards to additional intercompany analyses for select Debtors.	0.3	\$ 755	\$ 226.50
Wooley, Erin	11/27/2012	Prepare comparative analysis of Debtor files containing 2nd quarter financials and 2nd quarter intercompany transactions.	1.7	\$ 625	\$ 1,062.50
Wooley, Erin	11/27/2012	Update analysis of scheduled intercompany receivables and payables of the non debtor entities.	0.8	\$ 625	\$ 500.00
Wooley, Erin	11/27/2012	Analyze report prepared by Houlihan Lokey with regard to intercompany transactions.	1.4	\$ 625	\$ 875.00
Wooley, Erin	11/28/2012	Analyze report prepared by Houlihan Lokey with regard to intercompany transactions and compare to Debtors' analysis of intercompany transactions.	2.4	\$ 625	\$ 1,500.00
Wooley, Erin	11/28/2012	Prepare analysis of intercompany balances between Robin Land and other Debtors.	0.8	\$ 625	\$ 500.00
Vidal, Adriana	11/29/2012	Review and analyze intercompany analysis comparing the Debtors' November 19 report and the Debtors' Schedules and 6/30/12 balance sheet.	1.0	\$ 755	\$ 755.00
Vidal, Adriana	11/29/2012	Provide staff with direction in updating analyses regarding intercompany balances.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	11/29/2012	Correspondence with M. Kehl (MFC) regarding status of pending responses from J. Mazzotti (AP Services) and intercompany analyses.	0.5	\$ 755	\$ 377.50
Wooley, Erin	11/29/2012	Prepare summary of variances between the scheduled intercompany amounts, Debtors' intercompany comparison and 2nd quarter consolidating balance sheet.	1.7	\$ 625	\$ 1,062.50
Wooley, Erin	11/29/2012	Prepare package of supporting documentation regarding the Non Debtors included on Debtors' schedules.	0.7	\$ 625	\$ 437.50
Wooley, Erin	11/29/2012	Prepare summary of differences between the intercompany report prepared by Houlihan Lokey and the Debtors' analysis of intercompany transactions.	0.9	\$ 625	\$ 562.50
Vidal, Adriana	11/30/2012	Review correspondence with M. Kehl (MFC) regarding the review of the Debtors' KERP / KEIP.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/30/2012	Discuss analysis of KERP's and KEIP's with E. Wooley (MFC).	1.2	\$ 755	\$ 906.00
Wooley, Erin	11/30/2012	Discuss analysis of KERP's and KEIP's with A. Vidal (MFC).	1.2	\$ 625	\$ 750.00
Wooley, Erin	11/30/2012	Analyze court filings for Hostess to locate documents with regard to KERP/KEIP.	0.4	\$ 625	\$ 250.00
Wooley, Erin	11/30/2012	Provide instruction to staff regarding KERP/KEIP analysis.	0.9	\$ 625	\$ 562.50
Wooley, Erin	11/30/2012	Review and discuss KERP/KEIP analysis with staff.	0.8	\$ 625	\$ 500.00
Wooley, Erin	11/30/2012	Analyze KERP/KEIP documents for selected companies.	1.4	\$ 625	\$ 875.00
Wooley, Erin	11/30/2012	Analyze KERP/KEIP documents for selected companies and compare to information included within the Debtors' analysis.	1.2	\$ 625	\$ 750.00
<b>Financial and Company Analysis Total</b>				<b>204.2</b>	<b>\$ 154,230.00</b>

**EXHIBIT D-8**

PATRIOT COAL CORPORATION, et al.  
Litigation Support  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Williams, Jack	7/27/2012	Analyze court filings of Debtors.	2.8	\$ 895	\$ 2,506.00
Williams, Jack	7/29/2012	Analyze court filings, SEC documents and DIP agreement.	3.5	\$ 895	\$ 3,132.50
Williams, Jack	7/29/2012	Prepare issue matrix.	3.4	\$ 895	\$ 3,043.00
Williams, Jack	7/30/2012	Analyze documents regarding DIP loan and potential claims.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	7/31/2012	Develop staffing plan for MFC team.	0.4	\$ 895	\$ 358.00
Williams, Jack	7/31/2012	Analyze prepetition transactions regarding avoidance.	1.1	\$ 895	\$ 984.50
Boyer, Michael	8/2/2012	Set up MFC secured data storage for the engagement.	0.5	\$ 555	\$ 277.50
Thatcher, Michael	8/2/2012	Review news/press releases related to Patriot litigation.	3.1	\$ 755	\$ 2,340.50
Kehl, Monty	8/2/2012	Allocate duties and direct MFC work team.	0.7	\$ 895	\$ 626.50
Thatcher, Michael	8/3/2012	Review of historical 10-K's for discussion of environmental issues and their impact to the balance sheet.	3.3	\$ 755	\$ 2,491.50
Thatcher, Michael	8/3/2012	Preparation of memorandum summarizing environmental issues and their impact on Patriot balance sheet liabilities.	2.7	\$ 755	\$ 2,038.50
Lattig, Larry	8/6/2012	Review MFC memorandum on environmental issues and remediation received from staff.	1.0	\$ 895	\$ 895.00
Thatcher, Michael	8/6/2012	Review of Patriot OPEB and other post-retirement obligations and their impact on Patriot balance sheet	3.1	\$ 755	\$ 2,340.50
Thatcher, Michael	8/6/2012	Preparation of memorandum summarizing OPEB and other retirement obligations and their impact on total Patriot liabilities.	1.1	\$ 755	\$ 830.50
Thatcher, Michael	8/6/2012	Review of public information regarding multi-employer pension plans, their purpose and structure and their impact on Patriot's balance sheet liabilities.	2.7	\$ 755	\$ 2,038.50
Thatcher, Michael	8/7/2012	Finalize memo on Patriot environmental liabilities.	2.1	\$ 755	\$ 1,585.50
Williams, Jack	8/7/2012	Analyze public documents regarding potential actions.	2.6	\$ 895	\$ 2,327.00
Thatcher, Michael	8/13/2012	Review of historical transactions related to Patriot spin-off from Peabody Coal.	2.7	\$ 755	\$ 2,038.50
Williams, Jack	8/27/2012	Analyze claims against Parent company.	2.1	\$ 895	\$ 1,879.50
Williams, Jack	8/29/2012	Analyze public documents regarding claims against Parent company.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	8/31/2012	Correspond with conflicts counsel regarding information request list.	0.4	\$ 895	\$ 358.00
Kehl, Monty	9/7/2012	Correspond with UCC counsel regarding kick-off call for avoidance action analysis.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/13/2012	Call with UCC counsel regarding analysis of employee liabilities based on publically reported information.	0.4	\$ 895	\$ 358.00
Kehl, Monty	9/13/2012	Direct analysis of employee liabilities.	0.8	\$ 895	\$ 716.00
Boyer, Michael	9/14/2012	Review and catalogue publicly filed financials for Peabody Energy.	0.8	\$ 555	\$ 444.00
Boyer, Michael	9/14/2012	Review and catalogue publicly filed financials for Patriot Coal.	1.3	\$ 555	\$ 721.50
Boyer, Michael	9/14/2012	Analyze Patriot stock price versus OPEB obligations.	2.2	\$ 555	\$ 1,221.00
Boyer, Michael	9/14/2012	Analyze Peabody stock price versus OPEB obligations.	1.8	\$ 555	\$ 999.00
Boyer, Michael	9/14/2012	Prepare historical stock price to obligation analyses presentation.	1.5	\$ 555	\$ 832.50
Kehl, Monty	9/14/2012	Direct employee liability analysis per request from UCC counsel.	1.2	\$ 895	\$ 1,074.00
Thatcher, Michael	9/14/2012	Prepare exhibits at the request of UCC counsel that illustrate financial results of Patriot following spin-off from Peabody.	3.3	\$ 755	\$ 2,491.50
Thatcher, Michael	9/14/2012	Prepare and send to MFC team members a summary of the Peabody spin-off.	2.3	\$ 755	\$ 1,736.50
Thatcher, Michael	9/14/2012	Prepare edits and revisions to charts illustrating change in retirement liabilities post Peabody spin-off.	3.4	\$ 755	\$ 2,567.00
Williams, Jack	9/14/2012	Analyze prepetition relationships with Peabody and spin-off.	4.1	\$ 895	\$ 3,669.50
Wooley, Erin	9/14/2012	Analyze post retirement benefit information and related charts and reconcile to source data.	1.7	\$ 625	\$ 1,062.50
Boyer, Michael	9/15/2012	Review OPEB analysis per M. Thatcher's (MFC) instructions.	0.5	\$ 555	\$ 277.50
Boyer, Michael	9/15/2012	Prepare updated analysis for OPEB obligations versus various metrics.	2.0	\$ 555	\$ 1,110.00
Boyer, Michael	9/15/2012	Prepare updated analysis for Patriot and Peabody OPEB obligations.	1.8	\$ 555	\$ 999.00
Boyer, Michael	9/15/2012	Prepare updated analysis for Patriot OPEB obligations to industry fund.	0.5	\$ 555	\$ 277.50
Kehl, Monty	9/15/2012	Review and provide revisions to OPEB graphs.	0.7	\$ 895	\$ 626.50
Kehl, Monty	9/15/2012	Study Patriot and Peabody financial statements for information on liabilities retained by Peabody.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	9/15/2012	Direct staff regarding revisions to employee liability analysis with graphs.	0.4	\$ 895	\$ 358.00
Boyer, Michael	9/16/2012	Format Patriot OPEB analyses.	2.1	\$ 555	\$ 1,165.50
Kehl, Monty	9/16/2012	Review and revise OPEB graphs.	0.7	\$ 895	\$ 626.50

**EXHIBIT D-8**

PATRIOT COAL CORPORATION, et al.  
Litigation Support  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	9/16/2012	Direct staff to make further revisions.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/16/2012	Compose summary of employee liability analyses and send to UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/16/2012	Participate in call with UCC counsel to discuss Peabody spin-off.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/16/2012	Review and approve Patriot OPEB analyses received from staff.	0.6	\$ 895	\$ 537.00
Thatcher, Michael	9/16/2012	Prepare additional edits and commentary to spin-off charts at the request of UCC counsel.	2.7	\$ 755	\$ 2,038.50
Thatcher, Michael	9/16/2012	Review Peabody and Patriot historical 10-Ks to determine how post retirement benefit liabilities were accounted for both pre and post spin-off.	1.8	\$ 755	\$ 1,359.00
Williams, Jack	9/16/2012	Call with UCC counsel regarding Peabody issues.	1.1	\$ 895	\$ 984.50
Williams, Jack	9/16/2012	Analyze spin-off and avoidance issues.	4.7	\$ 895	\$ 4,206.50
Williams, Jack	9/16/2012	Analyze authorities regarding financial issues associated with spin-off and valuations.	2.4	\$ 895	\$ 2,148.00
Boyer, Michael	9/17/2012	Analyze Patriot's OPEB obligations versus accrual and contribution.	2.3	\$ 555	\$ 1,276.50
Boyer, Michael	9/17/2012	Review Blackwell Sanders' Patriot spin-off presentation.	1.9	\$ 555	\$ 1,054.50
Boyer, Michael	9/17/2012	Prepare Patriot spin-off summary of Phase 1: Steps 1-6.	1.4	\$ 555	\$ 777.00
Boyer, Michael	9/17/2012	Prepare Patriot spin-off summary of Phase 1: Steps 7-10.	2.1	\$ 555	\$ 1,165.50
Boyer, Michael	9/17/2012	Prepare Patriot spin-off summary of Phases 2-5.	1.8	\$ 555	\$ 999.00
Kehl, Monty	9/17/2012	Direct additional employee liability per request from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	9/17/2012	Review additional pension graph and provide revisions.	0.6	\$ 895	\$ 537.00
Kehl, Monty	9/17/2012	Correspond with UCC counsel regarding Patriot's OPEB obligations.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/17/2012	Review UCC's counsel's memos on potential litigation and payments.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/17/2012	Review fraudulent transfer issues memo received from UCC counsel.	0.8	\$ 895	\$ 716.00
Lattig, Larry	9/17/2012	Review updated fraudulent transfer issues memo received from UCC counsel.	2.4	\$ 895	\$ 2,148.00
Thatcher, Michael	9/17/2012	Review UCC counsel memo summarizing legal precedent for the investigation and review of the Peabody spin-off.	1.0	\$ 755	\$ 755.00
Wooley, Erin	9/17/2012	Analyze spin-off report prepared by Blackwell Sanders.	0.8	\$ 625	\$ 500.00
Wooley, Erin	9/17/2012	Analyze flowchart prepared by M. Boyer (MFC) and provide revisions.	0.9	\$ 625	\$ 562.50
Boyer, Michael	9/18/2012	Review Patriot spin-off summary with E. Wooley (MFC).	0.8	\$ 555	\$ 444.00
Boyer, Michael	9/18/2012	Format Patriot spin-off summary of Phase 1.	2.2	\$ 555	\$ 1,221.00
Boyer, Michael	9/18/2012	Format Patriot spin-off summary of Phases 2-5.	1.2	\$ 555	\$ 666.00
Kehl, Monty	9/18/2012	Direct summary of Peabody/Patriot Transaction.	1.1	\$ 895	\$ 984.50
Thatcher, Michael	9/18/2012	Review UCC counsel memo summarizing legal precedent for the investigation and review of the Peabody spin-off.	1.0	\$ 755	\$ 755.00
Williams, Jack	9/18/2012	Analyze issues related to spin-off.	3.1	\$ 895	\$ 2,774.50
Williams, Jack	9/18/2012	Analyze relevant financial authorities regarding spin-off.	1.1	\$ 895	\$ 984.50
Williams, Jack	9/18/2012	Analyze public documents regarding disclosure of certain contingent liabilities.	2.7	\$ 895	\$ 2,416.50
Wooley, Erin	9/18/2012	Revise flowchart with regard to the spin-off of Patriot from Peabody.	0.9	\$ 625	\$ 562.50
Boyer, Michael	9/19/2012	Format draft of Patriot spin-off summary.	1.4	\$ 555	\$ 777.00
Williams, Jack	9/19/2012	Analyze public documents regarding spin-off issues and potential actions.	4.7	\$ 895	\$ 4,206.50
Wooley, Erin	9/19/2012	Reconcile spin-off flowchart with the Blackwell Sanders report.	1.9	\$ 625	\$ 1,187.50
Wooley, Erin	9/19/2012	Update spin-off flowchart with regard to Phase 1.	1.7	\$ 625	\$ 1,062.50
Boyer, Michael	9/20/2012	Format draft of Patriot spin-off summary.	0.8	\$ 555	\$ 444.00
Kehl, Monty	9/20/2012	Review and provide revisions to draft of diagram for Patriot spin-off.	1.3	\$ 895	\$ 1,163.50
Thatcher, Michael	9/20/2012	Analyze UCC memo relative to news articles and press releases resulting from the Peabody spin.	3.2	\$ 755	\$ 2,416.00
Williams, Jack	9/20/2012	Analyze ERISA issues regarding financial issues in determination of liability.	2.2	\$ 895	\$ 1,969.00
Boyer, Michael	9/21/2012	Update draft of Patriot spin-off summary of Phase 1.	1.9	\$ 555	\$ 1,054.50
Boyer, Michael	9/21/2012	Update draft of Patriot spin-off summary of Phases 2-5.	1.6	\$ 555	\$ 888.00
Kehl, Monty	9/21/2012	Revise Patriot spin-off diagram.	0.5	\$ 895	\$ 447.50
Boyer, Michael	9/24/2012	Update draft of Patriot spin-off summary.	0.7	\$ 555	\$ 388.50
Hayes, Brad	9/24/2012	Read white paper regarding environmental matters related to Patriot Coal.	1.0	\$ 725	\$ 725.00
Hayes, Brad	9/24/2012	Review materials overviews the company and Patriot Coal.	1.6	\$ 725	\$ 1,160.00
Kehl, Monty	9/24/2012	Call with J. Williams (MFC) and UCC counsel to discuss potential litigation actions.	0.6	\$ 895	\$ 537.00

**EXHIBIT D-8**

PATRIOT COAL CORPORATION, et al.  
Litigation Support  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	9/24/2012	Direct review and provide revisions to draft work-plan in support of litigation.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/24/2012	Review and provide final revisions to Patriot spin-off summary.	0.9	\$ 895	\$ 805.50
Williams, Jack	9/24/2012	Call with M. Kehl (MFC) and UCC counsel to discuss potential litigation actions.	0.6	\$ 895	\$ 537.00
Williams, Jack	9/24/2012	Prepare for and participate in work session regarding Peabody transactions.	2.7	\$ 895	\$ 2,416.50
Williams, Jack	9/24/2012	Analyze financial documents regarding Peabody transactions.	1.2	\$ 895	\$ 1,074.00
Boyer, Michael	9/25/2012	Review draft of Patriot spin-off summary with M. Kehl (MFC).	0.3	\$ 555	\$ 166.50
Boyer, Michael	9/25/2012	Format draft of Patriot spin-off summary.	1.9	\$ 555	\$ 1,054.50
	9/25/2012	Participate in call with the UCC and the Debtors to discuss environmental liabilities.	1.2	\$ 725	\$ 870.00
Hayes, Brad					
Hayes, Brad	9/25/2012	Review materials regarding selenium liabilities.	0.7	\$ 725	\$ 507.50
Hayes, Brad	9/25/2012	Review presentations overviewing Patriot's environmental and asset retirement obligations (ARO).	1.4	\$ 725	\$ 1,015.00
Hayes, Brad	9/25/2012	Read Form 10 regarding selenium ARO.	0.9	\$ 725	\$ 652.50
Kehl, Monty	9/25/2012	Participate in call with the UCC and the Debtors to discuss environmental liabilities.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	9/25/2012	Direct analysis of Debtors' accounting for environmental claims.	1.1	\$ 895	\$ 984.50
Kehl, Monty	9/25/2012	Correspond with UCC counsel regarding spin-off summary.	0.4	\$ 895	\$ 358.00
Kehl, Monty	9/25/2012	Direct revisions to spin-off summary.	0.9	\$ 895	\$ 805.50
Williams, Jack	9/25/2012	Analyze Peabody transactions.	3.1	\$ 895	\$ 2,774.50
Boyer, Michael	9/26/2012	Finalize draft of Patriot spin-off summary for UCC counsel.	2.3	\$ 555	\$ 1,276.50
Hayes, Brad	9/26/2012	Review SEC filings regarding ARO and selenium accruals.	3.7	\$ 725	\$ 2,682.50
Kehl, Monty	9/26/2012	Call with UCC counsel to discuss revisions to spin-off summary.	0.3	\$ 895	\$ 268.50
Kehl, Monty	9/26/2012	Direct revisions to spin-off summary.	0.9	\$ 895	\$ 805.50
Kehl, Monty	9/26/2012	Distribute revised spin-off summary to UCC counsel with comments.	0.6	\$ 895	\$ 537.00
Hayes, Brad	9/27/2012	Review SEC Filings regarding selenium.	1.3	\$ 725	\$ 942.50
Hayes, Brad	9/27/2012	Summarize key information regarding litigation and ARO from SEC filings.	2.9	\$ 725	\$ 2,102.50
Williams, Jack	9/27/2012	Analyze Selenium issues and solvency.	1.6	\$ 895	\$ 1,432.00
Williams, Jack	9/27/2012	Analyze legacy liabilities and solvency.	1.3	\$ 895	\$ 1,163.50
Boyer, Michael	9/28/2012	Edit Patriot spin-off summary per UCC counsel's comments.	1.7	\$ 555	\$ 943.50
Kehl, Monty	9/28/2012	Receive additional comments to spin-off summary from UCC counsel.	0.2	\$ 895	\$ 179.00
Kehl, Monty	9/28/2012	Call with UCC counsel to discuss spin-off summary.	0.4	\$ 895	\$ 358.00
Kehl, Monty	9/28/2012	Direct revisions to spin-off summary.	0.6	\$ 895	\$ 537.00
Boyer, Michael	10/1/2012	Edit Patriot spin-off summary per UCC counsel.	0.7	\$ 555	\$ 388.50
Kehl, Monty	10/1/2012	Finalize spin-off summary and send to UCC counsel.	1.1	\$ 895	\$ 984.50
Lattig, Larry	10/1/2012	Review motion for limited relief from stay for environmental proceedings, notice of adjournment, notice of enforcement of lien and exhibits to motion for limited relief from stay received from UCC counsel.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	10/2/2012	Review preliminary analysis of Patriot's environmental liability reporting.	0.8	\$ 895	\$ 716.00
Kehl, Monty	10/3/2012	Review analysis of environmental liability reporting.	1.3	\$ 895	\$ 1,163.50
Williams, Jack	10/3/2012	Analyze financial documents regarding Peabody spin off and solvency issues.	3.9	\$ 895	\$ 3,490.50
Williams, Jack	10/4/2012	Analyze Selenium settlement, regulations changes and legacy liabilities issues for solvency purposes.	4.4	\$ 895	\$ 3,938.00
Lattig, Larry	10/5/2012	Review UMWA liability assumption acknowledgement received from UCC counsel.	0.2	\$ 895	\$ 179.00
Lattig, Larry	10/5/2012	Review revised Selenium statement received from UCC counsel.	0.5	\$ 895	\$ 447.50
Thatcher, Michael	10/5/2012	Review of news articles and press releases related to Peabody spin off and Magnum acquisition.	2.3	\$ 755	\$ 1,736.50
Williams, Jack	10/5/2012	Analyze observable market value issues pre-spin off.	2.2	\$ 895	\$ 1,969.00
Lattig, Larry	10/7/2012	Review correspondence regarding UMWA information request.	0.3	\$ 895	\$ 268.50
Hayes, Brad	10/8/2012	Benchmark Asset Retirement Obligations (ARO) for Patriot Coal to competitors identified from Patriot Coal Form 10-K as of the most recent fiscal year end.	2.1	\$ 725	\$ 1,522.50
Williams, Jack	10/10/2012	Analyze spinoff and fraudulent transfer issues.	4.7	\$ 895	\$ 4,206.50
Williams, Jack	10/11/2012	Analyze spinoff avoidance issues.	2.9	\$ 895	\$ 2,595.50

**EXHIBIT D-8**

PATRIOT COAL CORPORATION, et al.  
Litigation Support  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Thatcher, Michael	10/12/2012	Review of news articles and press releases related to current investigation of Peabody spin off and Magnum acquisition.	1.7	\$ 755	\$ 1,283.50
Lattig, Larry	10/16/2012	Review multi-employer pension plans whitepaper received from UCC counsel.	0.8	\$ 895	\$ 716.00
Williams, Jack	10/16/2012	Analyze documents regarding avoidance issues and spinoff.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	10/17/2012	Analyze request from Debtors regarding Peabody litigation; discuss with MFC team.	0.9	\$ 895	\$ 805.50
Williams, Jack	10/17/2012	Analyze solvency issues with regards to the spin transaction.	3.9	\$ 895	\$ 3,490.50
Kehl, Monty	10/18/2012	Coordinate call with UCC professionals to discuss litigation work plan.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/19/2012	Participate in UCC call to discuss request from Debtors' counsel regarding Peabody due diligence.	0.9	\$ 895	\$ 805.50
Kehl, Monty	10/19/2012	Participate in call with UCC counsel regarding potential litigation actions.	1.2	\$ 895	\$ 1,074.00
Williams, Jack	10/19/2012	Analyze documents regarding intercompanies and avoidance.	2.3	\$ 895	\$ 2,058.50
Williams, Jack	10/19/2012	Analyze documents regarding spin issues and valuation.	2.6	\$ 895	\$ 2,327.00
Williams, Jack	10/19/2012	Analyze documents regarding tax and support agreements regarding spinoff.	0.7	\$ 895	\$ 626.50
Williams, Jack	10/19/2012	Participate in litigation strategy call with MFC and Kramer Levin.	0.4	\$ 895	\$ 358.00
Lattig, Larry	10/24/2012	Review UMWA complaint, Scaramozzino declaration and article on class action suit received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
Thatcher, Michael	10/24/2012	Review of correspondence with respect to investigation of Peabody spin off and Magnum acquisition.	1.1	\$ 755	\$ 830.50
Williams, Jack	10/24/2012	Analyze recent filings regarding insolvency and avoidance determination.	3.7	\$ 895	\$ 3,311.50
Lattig, Larry	10/25/2012	Review D&O insurance summary and recommendation memorandum received from UCC counsel.	0.3	\$ 895	\$ 268.50
Lattig, Larry	10/25/2012	Review UMWA website's Patriot Coal fact sheet received from UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	10/26/2012	Review UCC counsel's due diligence list for visit to Debtors' headquarters; provide comments.	0.4	\$ 895	\$ 358.00
Lattig, Larry	10/26/2012	Review exclusivity motion and summary of UMWA complaint received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
Williams, Jack	10/29/2012	Analyze financial document regarding post-spin support.	3.3	\$ 895	\$ 2,953.50
Thatcher, Michael	10/30/2012	Review memo from counsel regarding status of investigation of potential avoidance actions.	0.9	\$ 755	\$ 679.50
Williams, Jack	10/31/2012	Analyze financial documents regarding spinoff solvency and liquidity/capital issues.	3.6	\$ 895	\$ 3,222.00
Williams, Jack	11/1/2012	Analysis of pre and post spin market activity regarding financial distress.	3.8	\$ 895	\$ 3,401.00
Williams, Jack	11/1/2012	Analysis of insolvency issues regarding pre spin.	2.1	\$ 895	\$ 1,879.50
Thatcher, Michael	11/2/2012	Review of Patriot Coal news articles and press releases related to historical transactions with Peabody.	1.0	\$ 755	\$ 755.00
Williams, Jack	11/2/2012	Analysis of pre spin market activity regarding financial distress.	2.4	\$ 895	\$ 2,148.00
Williams, Jack	11/2/2012	Analysis of post spin market activity regarding financial distress.	2.5	\$ 895	\$ 2,237.50
Lattig, Larry	11/7/2012	Review UCC conflict counsel's preliminary report and executive summary relative to review to date of liens and possible litigation claims received from UCC conflicts counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/8/2012	Review preliminary report from conflicts counsel regarding lien review.	2.1	\$ 895	\$ 1,879.50
Williams, Jack	11/8/2012	Analysis of post spin behavior regarding potential adversary proceedings.	2.5	\$ 895	\$ 2,237.50
Williams, Jack	11/8/2012	Prepare memo regarding the post spin behavior regarding potential adversary proceedings.	2.4	\$ 895	\$ 2,148.00
Kehl, Monty	11/9/2012	Discuss work plan for potential litigation with UCC counsel.	0.6	\$ 895	\$ 537.00
Williams, Jack	11/12/2012	Analysis of spin issues.	2.0	\$ 895	\$ 1,790.00
Williams, Jack	11/12/2012	Analysis of fraudulent transfer issues and financial metrics.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	11/16/2012	Review and comment on due diligence checklist for UCC counsel's trip to HQ for board minutes review.	0.3	\$ 895	\$ 268.50
Lattig, Larry	11/16/2012	Review proposed environmental settlement overview received from UCC counsel.	0.6	\$ 895	\$ 537.00
Williams, Jack	11/16/2012	Analyze settlements regarding environmental issues and how those settlements would impact solvency analysis.	3.4	\$ 895	\$ 3,043.00
Williams, Jack	11/18/2012	Analysis of spin related issues.	2.0	\$ 895	\$ 1,790.00

**EXHIBIT D-8**

PATRIOT COAL CORPORATION, et al.  
Litigation Support  
July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Williams, Jack	11/18/2012	Analysis of avoidance actions.	2.1	\$ 895	\$ 1,879.50
Lattig, Larry	11/20/2012	Review Debtors' filed 8-K containing a copy of the Selenium settlement agreement received from UCC counsel.	3.1	\$ 895	\$ 2,774.50
Williams, Jack	11/20/2012	Prepare memo regarding financial issues regarding spin and avoidance.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	11/21/2012	Call with conflicts counsel to discuss secured loan guarantee and potential Peabody litigation.	0.5	\$ 895	\$ 447.50
Williams, Jack	11/21/2012	Preparation of memo regarding financial issues associated with spin.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/24/2012	Correspond with UCC counsel regarding meeting with Debtors to discuss potential litigation.	0.2	\$ 895	\$ 179.00
Williams, Jack	11/25/2012	Prepare memo regarding valuation issues regarding spin and spin related liability issues.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	11/25/2012	Prepare memo regarding spin related liability issues.	2.2	\$ 895	\$ 1,969.00
Kehl, Monty	11/26/2012	Discuss Patriot Coal cash management system with conflicts counsel and send diagram of cash management.	0.8	\$ 895	\$ 716.00
Lattig, Larry	11/27/2012	Review MEPP Withdrawal Liability Analysis received from UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/29/2012	Correspond with UCC counsel regarding meeting with Debtors to discuss possible litigation.	0.4	\$ 895	\$ 358.00
Lattig, Larry	11/30/2012	Review UCC conflicts counsel's report regarding (I) perfection of liens of pre-petition lenders and (II) possible litigation claims received from UCC conflicts counsel.	2.4	\$ 895	\$ 2,148.00
Lattig, Larry	11/30/2012	Review Executive Summary and Exhibits to UCC conflicts counsel's report regarding (I) perfection of liens of pre-petition lenders and (II) possible litigation claims received from UCC conflicts counsel.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	11/30/2012	Analysis of certain prepetition avoidance actions prepared by counsel and authorities regarding the same.	3.2	\$ 895	\$ 2,864.00
Williams, Jack	11/30/2012	Analyze additional spin related documents.	1.5	\$ 895	\$ 1,342.50
<b>Litigation Support Total</b>			<b>308.1</b>		<b>\$ 249,970.50</b>

## EXHIBIT D-9

PATRIOT COAL CORPORATION, et al.

Travel Time<sup>1</sup>

July 24, 2012 through November 30, 2012

<b>Name</b>	<b>Date</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Amount</b>
Kehl, Monty	10/10/2012	Travel from Chicago to NYC for retention hearing.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	10/11/2012	Travel from New York to Chicago.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	11/5/2012	Travel from Chicago to New York City for meeting with Debtors to review updated business plan.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	11/5/2012	Travel from New York to Chicago for meeting with Debtors to review updated business plan.	2.5	\$ 895	\$ 2,237.50
			<b>Travel Time Total</b>	<b><u>10.0</u></b>	<b><u>\$ 8,950.00</u></b>
			Less: Travel Time at 1/2 Billing Rates		<b>\$ (4,475.00)</b>
			<b>Grand Total</b>		<b><u>\$ 4,475.00</u></b>

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