

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

In re

PATRIOT COAL CORPORATION, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 12-51502-659  
(Jointly Administered)

Objection Deadline:

March 12, 2013 at 4:00 p.m.  
(prevailing Central Time)

Hearing Date (if necessary):

March 19, 2013 at 10:00 a.m.  
(prevailing Central Time)

Hearing Location:

Courtroom 7 North

**SUPPLEMENTAL APPLICATION OF THE DEBTORS FOR  
AUTHORITY TO EXPAND THE SCOPE OF EMPLOYMENT AND  
RETENTION OF ERNST & YOUNG LLP AS INDEPENDENT AUDITOR  
TO THE DEBTORS *NUNC PRO TUNC* TO FEBRUARY 26, 2013**

Patriot Coal Corporation (“**Patriot**”) and its subsidiaries that are debtors and  
debtors in possession in these proceedings (collectively, the “**Debtors**”) respectfully  
represent:

**Relief Requested**

1. By this supplemental application (the “**Supplemental Application**”), the  
Debtors request the entry of an order (the “**Proposed Order**”)<sup>2</sup> pursuant to section  
327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”) expanding the

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<sup>1</sup> The Debtors are the entities listed on Schedule 1 attached hereto. The employer tax  
identification numbers and addresses for each of the Debtors are set forth in the Debtors’ chapter 11  
petitions.

<sup>2</sup> The Proposed Order will be provided to the Core Parties (as defined below). A copy of the  
Proposed Order will be available at [www.patriotcaseinfo.com/orders.php](http://www.patriotcaseinfo.com/orders.php).

scope of the Debtors' employment and retention of Ernst & Young LLP ("**EY LLP**") to provide, in addition to the previously authorized audit services, additional audit services (the "**Additional Services**") pursuant to the terms and conditions of the additional engagement letter dated as of February 26, 2013 (the "**Additional Engagement Letter**"), which is attached as Attachment 1 to the Supplemental Declaration (as defined below) and as described below, *nunc pro tunc* to February 26, 2013.<sup>3</sup> In support of this Supplemental Application, the Debtors respectfully represent and set forth as follows:

### **Background and Jurisdiction**

2. On July 9, 2012 (the "**Petition Date**"), each Debtor commenced with the United States Bankruptcy Court for the Southern District of New York (the "**SDNY Bankruptcy Court**") a voluntary case under chapter 11 of the Bankruptcy Code. On December 19, 2012, the SDNY Bankruptcy Court entered an order transferring the Debtors' chapter 11 cases to this Court (the "**Transfer Order**") [ECF No. 1789].<sup>4</sup> The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b) and the SDNY Bankruptcy Court's Joint Administration Order entered on July 10, 2012 [ECF No. 30].

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<sup>3</sup> Any description of the Additional Engagement Letter in this Supplemental Application is provided for convenience only. In the event of any inconsistency between the terms of the Additional Engagement Letter, as described herein, and the actual terms of the Additional Engagement Letter, the latter shall control.

<sup>4</sup> Pursuant to the Transfer Order, all orders previously entered in these chapter 11 cases remain in full force and effect in accordance with their terms notwithstanding the transfer of venue.

3. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

4. On July 19, 2012, the Debtors filed their application (the “**Original Application**”) to employ EY LLP as their independent auditor and tax advisor *nunc pro tunc* to the Petition Date. In the Original Application, the Debtors sought authority to retain EY LLP to provide certain audit services, including auditing and reporting on Patriot’s consolidated financial statements and internal control of financial reporting as of December 31, 2012. In support of the Original Application, the Debtors submitted with the Original Application the original declaration of Michael W. Hickenbotham, a partner of EY LLP (the “**Original Declaration**”). On August 2, 2012, the SDNY Bankruptcy Court entered an order approving EY LLP’s retention [ECF No. 267] (the “**Original Order**”).

5. The Debtors have determined that they require, in addition to those services authorized by the SDNY Bankruptcy Court and this Court in accordance with the Original Application pursuant to the Original Order, EY LLP’s audit services set out below and have thus filed this Supplemental Application to expand the scope of EY LLP’s services. In further support of this Supplemental Application, the Debtors submit the supplemental declaration of Michael W. Hickenbotham, a partner of EY LLP, attached hereto as Exhibit A (the “**Supplemental Declaration**”, and together with the Original Declaration, the “**Declarations**”).

**Basis for Relief**

6. The Debtors request the relief sought by this Supplemental Application pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, rule 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Missouri (the “**Local Rules**”).

**Services to be Rendered**

7. Pursuant to the terms of the Additional Engagement Letter, and subject to Court approval, EY LLP will provide the following Additional Services:

- Auditing and reporting on the consolidated financial statements of Patriot for the year ending December 31, 2013;
- Auditing and reporting on the effectiveness of Patriot’s internal control over financial reporting as of December 31, 2013; and
- Reviewing Patriot’s unaudited interim financial information before Patriot files each of its Form 10-Q’s for 2013, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

8. These services of EY LLP are appropriate and necessary to enable the Debtors to execute their duties as debtors and debtors in possession faithfully. The Debtors have selected EY LLP to provide the Additional Services because of EY LLP’s diverse experience and extensive knowledge in the fields of accounting, taxation and bankruptcy, as set forth more fully in the Original Application. Furthermore, the Debtors have employed EY LLP as independent auditor since 2007. By virtue of its prior

engagement, EY LLP is familiar with the Debtors and eminently qualified to continue to provide auditing services to the Debtors. Moreover, in light of EY LLP's retention and employment pursuant to the Original Application, retaining EY LLP for the Additional Services as well is an efficient and cost effective manner in which the Debtors may obtain the requisite services.

**Disinterestedness of Professionals**

9. To the best of the Debtors' knowledge and except as disclosed in the Declarations: (i) EY LLP is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code and as required by section 327(a) and referenced by section 328(a) of the Bankruptcy Code, (ii) EY LLP does not hold or represent an interest adverse to the Debtors and their estates and otherwise meets the standards for employment under the Bankruptcy Code and (iii) EY LLP's connections with the Debtors' creditors, any other party in interest, or their respective attorneys are disclosed in the Declarations.

**Professional Compensation**

10. Pursuant to the terms and conditions of the Additional Engagement Letter, the Debtors have agreed to compensate EY LLP for the Additional Services rendered in these chapter 11 cases based on EY LLP's agreed hourly rates for the Additional Services, as described in the Additional Engagement Letter. These rates, by classification of professional, are set forth below. These are the same rates as were previously approved with respect to the 2012 audit services set forth in the Original Application.

Title	Rate Per Hour
National Partner/Principal	\$600
Partner/Principal/Executive Director	\$525
Senior Manager	\$430
Manager	\$375
Senior	\$275
Staff	\$190

11. In addition to the fees set forth above, the Debtors and EY LLP have agreed that the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP's retention in these chapter 11 cases and the performance of the Additional Services. EY LLP's direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP's legal counsel) specifically related to this engagement.

12. EY LLP intends to continue to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred consistent with the terms of the Additional Engagement Letter and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the fee and expense guidelines established by the United States Trustee (the "**United States Trustee Guidelines**") (collectively, the "**Fee Guidelines**"), the Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals entered on August 2, 2012 [ECF No. 262], and any other applicable orders

of this Court. EY LLP has agreed to accept as compensation such sums as may be allowed by the Court. EY LLP understands that interim and final fee awards are subject to approval by this Court. The Debtors believe that the aforementioned fees and expense reimbursement policy are fair and reasonable in light of (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context and (c) EY LLP's experience with respect to these services.

13. Pursuant to the Debtors' request, EY LLP commenced the Additional Services on February 26, 2012, prior to finalization of this Supplemental Application. Based upon the foregoing, the Debtors submit that cause exists to authorize the retention of EY LLP *nunc pro tunc* to February 26, 2013 and request approval of this Supplemental Application.

#### Notice

14. Consistent with the procedures described in the Order Establishing Certain Notice, Case Management and Administrative Procedures entered on October 18, 2012 [ECF No. 1386] (the "**Case Management Order**"), the Debtors will serve notice of this Supplemental Application on (a) the Core Parties and (b) the Non-ECF Service Parties (as those terms are defined in the Case Management Order). All parties who have requested electronic notice of filings in these cases through the Court's ECF system will automatically receive notice of this motion through the ECF system no later than the day after its filing with the Court. A copy of this motion and any order approving it will also be made available on the Debtors' Case Information Website (located at [www.patriotcaseinfo.com](http://www.patriotcaseinfo.com)). In light of the relief requested, the Debtors submit that no further notice is necessary. Pursuant to paragraph 22 of the Case Management Order, if

no objections are timely filed and served in accordance therewith, the relief requested herein may be entered without a hearing.

15. In light of the nature of the relief requested herein, the Debtors submit that no other or further notice of this Supplemental Application is necessary or required.

**No Previous Relief**

16. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: St. Louis, Missouri  
March 5, 2013

By: /s/ John E. Lushefski  
John E. Lushefski  
Senior Vice President and Chief  
Financial Officer  
Patriot Coal Corporation

**Schedule 1**  
(Debtor Entities)

1. Affinity Mining Company
2. Apogee Coal Company, LLC
3. Appalachia Mine Services, LLC
4. Beaver Dam Coal Company, LLC
5. Big Eagle, LLC
6. Big Eagle Rail, LLC
7. Black Stallion Coal Company, LLC
8. Black Walnut Coal Company
9. Bluegrass Mine Services, LLC
10. Brook Trout Coal, LLC
11. Catenary Coal Company, LLC
12. Central States Coal Reserves of Kentucky, LLC
13. Charles Coal Company, LLC
14. Cleaton Coal Company
15. Coal Clean LLC
16. Coal Properties, LLC
17. Coal Reserve Holding Limited Liability Company No. 2
18. Colony Bay Coal Company
19. Cook Mountain Coal Company, LLC
20. Corydon Resources LLC
21. Coventry Mining Services, LLC
22. Coyote Coal Company LLC
23. Cub Branch Coal Company LLC
24. Dakota LLC
25. Day LLC
26. Dixon Mining Company, LLC
27. Dodge Hill Holding JV, LLC
28. Dodge Hill Mining Company, LLC
29. Dodge Hill of Kentucky, LLC
30. EACC Camps, Inc.
31. Eastern Associated Coal, LLC
32. Eastern Coal Company, LLC
33. Eastern Royalty, LLC
34. Emerald Processing, L.L.C.
35. Gateway Eagle Coal Company, LLC
36. Grand Eagle Mining, LLC
37. Heritage Coal Company LLC
38. Highland Mining Company, LLC
39. Hillside Mining Company
40. Hobet Mining, LLC
41. Indian Hill Company LLC
42. Infinity Coal Sales, LLC
43. Interior Holdings, LLC
44. IO Coal LLC
45. Jarrell's Branch Coal Company
46. Jupiter Holdings LLC
47. Kanawha Eagle Coal, LLC
48. Kanawha River Ventures I, LLC
49. Kanawha River Ventures II, LLC
50. Kanawha River Ventures III, LLC
51. KE Ventures, LLC
52. Little Creek LLC
53. Logan Fork Coal Company
54. Magnum Coal Company LLC
55. Magnum Coal Sales LLC
56. Martinka Coal Company, LLC
57. Midland Trail Energy LLC
58. Midwest Coal Resources II, LLC
59. Mountain View Coal Company, LLC
60. New Trout Coal Holdings II, LLC
61. Newtown Energy, Inc.
62. North Page Coal Corp.
63. Ohio County Coal Company, LLC
64. Panther LLC
65. Patriot Beaver Dam Holdings, LLC
66. Patriot Coal Company, L.P.
67. Patriot Coal Corporation
68. Patriot Coal Sales LLC
69. Patriot Coal Services LLC
70. Patriot Leasing Company LLC
71. Patriot Midwest Holdings, LLC
72. Patriot Reserve Holdings, LLC
73. Patriot Trading LLC
74. PCX Enterprises, Inc.
75. Pine Ridge Coal Company, LLC
76. Pond Creek Land Resources, LLC
77. Pond Fork Processing LLC
78. Remington Holdings LLC
79. Remington II LLC
80. Remington LLC
81. Rivers Edge Mining, Inc.
82. Robin Land Company, LLC
83. Sentry Mining, LLC
84. Snowberry Land Company
85. Speed Mining LLC
86. Sterling Smokeless Coal Company, LLC
87. TC Sales Company, LLC
88. The Presidents Energy Company LLC
89. Thunderhill Coal LLC
90. Trout Coal Holdings, LLC
91. Union County Coal Co., LLC
92. Viper LLC
93. Weatherby Processing LLC
94. Wildcat Energy LLC
95. Wildcat, LLC
96. Will Scarlet Properties LLC
97. Winchester LLC
98. Winifrede Dock Limited Liability Company
99. Yankeetown Dock, LLC

**Exhibit A**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

In re  
  
PATRIOT COAL CORPORATION, *et al.*,  
  
Debtors.

Chapter 11  
Case No. 12-51502-659  
(Jointly Administered)

**FIRST SUPPLEMENTAL DECLARATION IN SUPPORT OF  
EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP**

I, Michael W. Hickenbotham, under penalty of perjury, declare as follows:

1. I am a partner of Ernst & Young LLP (“**EY LLP**”). I provide this supplemental declaration (the “**Supplemental Declaration**”) on behalf of EY LLP in support of the Supplemental Application (the “**Supplemental Application**”)<sup>1</sup> of Patriot Coal Corporation (“**Patriot**”) and certain of its above-captioned affiliates (collective, the “**Debtors**”), to expand the scope of their retention and employment of EY LLP, *nunc pro tunc* to February 26, 2013, pursuant to section 327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), rule 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 2014 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Missouri (the

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<sup>1</sup> Capitalized terms used herein as defined terms and not otherwise defined shall have those meanings ascribed to them in the Supplemental Application.

“**Local Rules**”), to provide certain additional audit services (the “**Additional Services**”), pursuant to the terms and conditions set forth in the additional engagement agreement dated February 26, 2013 between EY LLP and the Patriot, a copy of which is attached hereto as Attachment 1 (the “**Additional Engagement Letter**”).

2. The facts set forth in this Supplemental Declaration are based upon my personal knowledge, information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY LLP under my supervision and direction.

#### **Scope of Additional Services**

3. EY LLP has agreed to provide the Additional Services during this chapter 11 case, subject to approval of the Court of the Supplemental Application and the terms and conditions of the Additional Engagement Letter. Subject to the detailed description in the Additional Engagement Letter, the Additional Services consist of the following:

- Auditing and reporting on the consolidated financial statements of Patriot for the year ending December 31, 2013;
- Auditing and reporting on the effectiveness of Patriot’s internal control over financial reporting as of December 31, 2013; and
- Reviewing Patriot’s unaudited interim financial information before Patriot files each of its Form 10-Q’s for 2013, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

**Professional Compensation**

4. Pursuant to the terms and conditions of the Additional Engagement Letter, and subject to the Court’s approval, the Debtors have agreed to compensate EY LLP for the Additional Services rendered in these chapter 11 cases based on EY LLP’s agreed hourly rates for such services, as described in the Additional Engagement Letter. These rates, by classification of professional, are set forth below. These are the same rates as were previously approved with respect to the 2012 audit services set forth in the Original Application.

<b>Title</b>	<b>Rate Per Hour</b>
National Partner/Principal	\$600
Partner/Principal/Executive Director	\$525
Senior Manager	\$430
Manager	\$375
Senior	\$275
Staff	\$190

5. In addition to the fees set forth above, the Debtors and EY LLP have agreed that the Debtors shall reimburse EY LLP for any direct expenses incurred in connection with EY LLP’s retention in these chapter 11 cases and the performance of the Additional Services. EY LLP’s direct expenses shall include, but not be limited to, reasonable and customary out-of-pocket expenses for items such as travel, meals, accommodations and other expenses (including any fees or reasonable expenses of EY LLP’s legal counsel) specifically related to this engagement.

### Updated Disclosure of Connections

6. EY LLP also submits this Supplemental Declaration to disclose the results of a routine update of EY LLP's checks for certain connections with parties-in-interest involved in these cases in accordance with the processes described in the Original Declaration.

7. The Debtors provided EY LLP with new identified parties-in-interest in these cases falling into the categories described in paragraph 14 of the Original Declaration (the "**New Interested Parties**"). EY LLP also identified interested parties as to whom EY LLP had no known client connection or only a prior client connection as of the filing of the Original Declaration as set forth in Exhibit 2 to the Original Declaration based upon EY LLP's connections research described therein (the "**Re-Check Parties**," and together with the New Interested Parties, the "**Connections Check Update Parties**"). The names of the Connections Check Update Parties are set forth in Attachment 2 to this Supplemental Declaration. EY LLP searched certain databases of EY LLP to determine whether EY LLP has provided in the recent past or is currently providing services to the Connections Check Update Parties listed in Attachment 2 attached hereto. To the extent that EY LLP's research of relationships with the Connections Check Update Parties indicated that EY LLP has provided in the recent past, or currently provides, services to any of these entities in matters unrelated to these chapter 11 cases, EY LLP has so indicated in Attachment 2 to this Supplemental Declaration.

8. At this time, EY LLP is still awaiting research results on three of the Connections Check Update Parties: Steptoe & Johnson, PLLC, ThyssenKrupp CSA Siderugica and Vitol, Inc. If EY LLP discovers material client connections with respect to these parties, EY LLP will supplement its disclosures.

9. To the best of my knowledge, information and belief, formed after reasonable inquiry, except as otherwise stated in this Supplemental Declaration and the Original

Declaration, none of the services rendered by EY LLP to the entities set forth in Attachment 2 hereto have been in connection with the Debtors or these chapter 11 cases. EY LLP continues to believe these relationships will not impair EY LLP's ability to objectively perform professional services on behalf of the Debtors.

10. EY LLP may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and such clients' assets and liabilities may thus be affected by the Debtors' status. The disclosures set forth herein do not include specific indication of such services. If such clients of EY LLP are designated parties-in-interest in these cases, Attachment 2 attached hereto indicates that they are also clients of EY LLP.

11. As set forth in the Original Declaration, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties-in-interest in these chapter 11 cases. The professionals listed on Attachment 3 hereto which are involved in these chapter 11 cases have in the past and/or are currently providing services to EY LLP as described on Attachment 3. To the best of my knowledge, no such professionals involved in these chapter 11 cases have in the past and/or are currently providing services to EY LLP related to these chapter 11 cases, and EY LLP does not have any relationship with any such professional that is materially adverse to the Debtors.

12. Parties in interest that are parties in litigation in which EY LLP is also a party are set forth in Attachment 4 appended hereto. To the best of my knowledge, none of these matters are related to these chapter 11 cases.

13. Certain entities that are parties-in-interest are lenders to EY LLP: Barclays Bank PLC, Citibank, Fifth Third Bank and PNC Bank participate in EY LLP's revolving credit program.

14. EY LLP has thousands of professional employees. It is possible that certain employees of EY LLP have business associations with the Connections Check Update Parties.

15. Despite the efforts described above and in the Original Declaration to identify and disclose connections with parties-in-interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection of EY LLP has been disclosed. In this regard, should additional relationships with parties-in-interest become known to EY LLP, EY LLP will file supplemental declarations with the Court disclosing such connections.

16. Based on the Debtors' need for services, EY LLP commenced the Additional Services on February 26, 2013, prior to finalization of the Supplemental Application. Therefore the Debtors and EY LLP have requested approval of the Supplemental Application *Nunc Pro Tunc* to February 26, 2013.

17. Based on the foregoing, to the best of my knowledge, information and belief, formed after reasonable inquiry, except as otherwise stated herein or in the Original Declaration, EY LLP continues to not hold nor represent any interest materially adverse to the Debtors and the proposed employment of EY LLP is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe that EY LLP continues to be eligible for retention by the Debtors under title 11 of the United States Code.

*{Signature Page Follows}*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 4, 2013

  
Michael W. Hickenbotham

**Attachment 1**

**Additional Engagement Letter**



**Ernst & Young LLP**  
The Plaza in Clayton Suite 1300  
190 Carondelet Plaza  
St. Louis, MO 63105-3434  
Tel: +1 314 290 1000  
Fax: +1 314 290 1882  
www.ey.com

February 26, 2013

Patriot Coal Corporation  
12312 Olive Boulevard, Suite 400  
St. Louis, Missouri 63141  
Attn: Mr. John E. Lusheski  
Senior Vice President & Chief Financial Officer  
and  
Mr. Robert O. Viets  
Chairman of the Audit Committee

Gentlemen:

1. This agreement (together with all attachments hereto, the “Agreement”) confirms the engagement of Ernst & Young LLP (“we” or “EY”) by the Audit Committee of Patriot Coal Corporation (the “Company”) to audit the Company’s financial statements and its internal control over financial reporting (the “integrated audit”) subsequent to the Company filing a petition under Chapter 11 (“Chapter 11”) of the United States Bankruptcy Code (“Bankruptcy Code”) with the United States Bankruptcy Court for the Southern District of New York.<sup>1</sup> As part of the integrated audit, we will audit and report on the consolidated financial statements of the Company for the year ended December 31, 2013 (the “audit of the financial statements”). We also will audit and report on the effectiveness of the Company’s internal control over financial reporting as of December 31, 2013 (the “audit of internal control”). In addition, we will review the Company’s unaudited interim financial information before the Company files its Form 10-Q and we will issue a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles. All of the services described in this paragraph are referred to collectively as either the “Audit Services” or the “audit.” Our performance of Audit Services is contingent upon the Bankruptcy Court’s approval of our retention in accordance with the terms and conditions that are set forth in this Agreement.

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<sup>1</sup> The Company’s Chapter 11 case has since been transferred to the United States Bankruptcy Court for the Eastern District of Missouri (the “Bankruptcy Court”).



### **Integrated audit responsibilities and limitations**

2. The objective of the audit of the financial statements is to express an opinion on whether the consolidated financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. The objective of the audit of internal control is to express an opinion on the effectiveness of internal control over financial reporting. Should conditions not now anticipated preclude us from completing either the audit of the financial statements or the audit of internal control and issuing our reports thereon, we will promptly advise the Audit Committee, management and the Bankruptcy Court and take such action as we deem appropriate.
3. We will conduct the integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (the "PCAOB"). Those standards require that we obtain reasonable, rather than absolute, assurance that the consolidated financial statements are free of material misstatement, whether caused by error or fraud, and that the Company maintained, in all material respects, effective internal control over financial reporting as of the date specified in management's assessment. As management is aware, there are inherent limitations in the audit process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material error, fraud or illegal acts. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an audit of the financial statements is not designed to detect error or fraud that is immaterial to the consolidated financial statements. Similarly, an audit of internal control is not designed to detect deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.
4. We will consider the Company's internal control over financial reporting in determining the nature, timing and extent of our audit procedures for the purpose of expressing our opinion on: (1) the consolidated financial statements and (2) the effectiveness of internal control over financial reporting. Our report on internal control relates to the effectiveness of the Company's internal control over financial reporting as a whole, and not to the effectiveness of each individual internal control component.
5. In accordance with professional standards, we will communicate certain matters related to the planning, conduct and results of the audit to the Audit Committee, and also may make certain inquiries of the Audit Committee.
6. In accordance with the rules and regulations of the SEC, the Company may be required, or may elect, to submit an interactive data exhibit that presents its consolidated financial statements in eXtensible Business Reporting Language (XBRL) format. Management is responsible for the completeness, accuracy and consistency of its XBRL data. The standards



of the PCAOB and the rules and regulations of the SEC do not require that we perform, and we will not perform, procedures related to the interactive data exhibits to the Company's reports or registration statements, or to the related viewable interactive data, as part of the Audit Services. Unlike other information in documents containing the audited financial statements (e.g., Management's Discussion and Analysis), we are not required to read the XBRL submission for material inconsistencies with the information or manner of its presentation appearing in the financial statements as part of our audit procedures. Any services related to the Company's interactive data would be subject to a separate engagement pre-approved by the Audit Committee (as described in paragraph 7) and subject to approval of the Bankruptcy Court.

7. We will obtain pre-approval from the Audit Committee for any services we are to provide to the Company pursuant to the Audit Committee's pre-approval process, policies, and procedures, in accordance with the standards and rules of the SEC and PCAOB. We also will communicate at least annually with the Audit Committee on independence matters as required by the rules of the PCAOB. We will communicate annually with the Audit Committee and provide a report on certain matters as specified in the Corporate Governance Standards of the New York Stock Exchange.
8. We will inform the Chair of the Audit Committee and management if the Audit Services are selected for inspection by the PCAOB. We are required by law to produce our workpapers for their inspection. We also will communicate any written findings as a result of such inspection and all remedial actions taken by EY in response to such findings. Upon request, we will provide the Audit Committee and the Company with a copy of any publicly available inspection reports on EY issued by the PCAOB, but we will not provide any confidential inspection reports issued by the PCAOB to EY, the confidentiality of which is provided for in the Sarbanes-Oxley Act of 2002 and the PCAOB's inspection rules.
9. If we determine that there is evidence that fraud or possible illegal acts may have occurred, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether committed by senior management or other employees) that causes a material misstatement of the consolidated financial statements, we will report this matter directly to the Audit Committee. We will determine that the Audit Committee and the appropriate members of management are adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of significant audit adjustments noted during our audit procedures.



10. We will communicate in writing to management and the Audit Committee all material weaknesses in internal control over financial reporting identified during the integrated audit, including those that were remediated during the audit. The identification of a material weakness that remains uncorrected as of the date of management's assessment will cause us to express an adverse opinion on the effectiveness of the Company's internal control over financial reporting. We will consider whether there are any deficiencies, or combinations of deficiencies, that have been identified during the audit that are significant deficiencies and will communicate such deficiencies, including those that were remediated during the audit, in writing, to the Audit Committee. We also will communicate to management in writing all internal control deficiencies (that is, those deficiencies in internal control over financial reporting that are of a lesser magnitude than material weaknesses) identified during the integrated audit and not previously communicated by us or by others, and will inform the Audit Committee when such a communication has been made. In addition, if we conclude that the Audit Committee's oversight of the Company's external financial reporting and internal control over financial reporting is ineffective, we will communicate our conclusion in writing to the Board of Directors.

#### **Reviews of unaudited interim financial information**

11. Our review of the Company's unaudited interim financial information will be performed in accordance with applicable standards of the PCAOB.
12. A review of interim financial information consists principally of performing analytical procedures and making inquiries of management responsible for financial and accounting matters. It involves a review of the condensed financial information included in the filing on Form 10-Q and does not include any earlier earnings releases or other such communications. A review is substantially less in scope than an audit conducted in accordance with the standards of the PCAOB, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we will not express an opinion on the interim financial information.
13. A review includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to: identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence; and select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with U.S. generally accepted accounting principles.



14. A review is not designed to provide assurance on internal control or to identify significant deficiencies. However, we will communicate to the Audit Committee any significant deficiencies noted during our review procedures.
15. If, during our review procedures, we determine that there is evidence that fraud or possible illegal acts may have occurred, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether committed by senior management or other employees) that causes a material misstatement of the interim financial information, we will report this matter directly to the Audit Committee. We will determine that the Audit Committee and the appropriate members of management are adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of misstatements other than those that are clearly trivial noted during our review procedures.

#### **Management's responsibilities and representations**

16. The consolidated financial statements (including disclosures), unaudited interim financial information, and management's assessment of the effectiveness of internal control over financial reporting are the responsibility of management. Management is responsible for establishing and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the consolidated financial statements and unaudited interim financial information in conformity with U.S. generally accepted accounting principles. Management also is responsible for the identification of, and for the Company's compliance with, laws and regulations applicable to its activities.
17. Management is responsible for adjusting the consolidated financial statements and unaudited interim financial information to correct material misstatements and for affirming to us in its representation letter that the effects of any uncorrected misstatements aggregated by us during the applicable Audit Services and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements and unaudited interim financial information as a whole.
18. Management is responsible for apprising us of all allegations involving financial improprieties received by management or the Audit Committee (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), and for providing us full access to these allegations and any internal investigations of them, on a timely basis. Allegations of financial improprieties include allegations of manipulation of financial results



by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading EY, or other allegations of illegal acts or fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to us under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine or otherwise), the Company will immediately inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of the audit and may prevent us from opining on the Company's financial statements or internal control over financial reporting; alter the form of report we may issue on such financial statements or internal control over financial reporting; prevent us from consenting to the inclusion of previously issued auditor's reports in future Company filings; or otherwise affect our ability to continue as the Company's independent registered public accounting firm. We will disclose any such withholding of information to the Audit Committee.

19. Management is responsible for performing an evaluation and making an assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the Company's most recent fiscal year, based on a suitable, recognized control framework. In connection with its assessment of internal control over financial reporting, management will affirm to us in its representation letter that it has disclosed to us all deficiencies in the design or operation of internal control over financial reporting identified as part of its evaluation, including separately disclosing to us all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting.
20. Management is responsible for providing us access to: all information of which management is aware that is relevant to the Audit Services, such as records, documentation and other matters to complete the Audit Services on a timely basis; additional information that we may request from management for purposes of the audit; and unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. Management's failure to do so may cause us to delay our report, modify our procedures, or even terminate the Audit Services.
21. As required by professional standards, we will make specific inquiries of management about the representations contained in the consolidated financial statements and unaudited interim financial information and management's assessment of the effectiveness of internal control over financial reporting. Professional standards also require that, at the conclusion of the applicable Audit Services, we obtain representation letters from certain members of management about these matters and to represent that management has fulfilled its responsibilities as set out in this Agreement, including that all material transactions have been recorded in the accounting records and are reflected in the financial statements and unaudited



interim financial information. The responses to those inquiries, the written representations, and the results of our procedures comprise evidence on which we will rely in completing the applicable Audit Services.

- 22. Management shall make appropriate inquiries of the Company’s officers and directors to determine whether any business relationships exist between any such officer or director (or any entity for or of which such an officer or director acts in a similar capacity) and EY or any other member firm of the global Ernst & Young organization (any of which, an “EY Firm”), other than one pursuant to which an EY Firm performs professional services.
- 23. Management shall discuss any independence matters with EY that, in management’s judgment, could bear upon EY’s independence.
- 24. The Staff of the SEC has publicly stated that auditors and public companies share responsibility for compliance with auditor independence rules. Accordingly, the Company shall provide to EY information about the entities over which the Company has direct or indirect control or significant influence or which otherwise qualify as the “audit client” under Regulation S-X. The Company understands that EY will use this information to assess its independence in this engagement.
- 25. The Company shall be responsible for its personnel’s compliance with the Company’s obligations under this Agreement.

**Fees and billings**

26. You shall pay fees for the Audit Services, which fees are based on the time that our professionals spend performing them, as adjusted annually on July 1 while the Audit Services under this Agreement are being performed. The rates, by level of audit professional, are as follows:

<b>Title</b>	<b>Rate Per Hour</b>
National Partner/Principal	\$ 600
Partner/Principal/Executive Director	\$ 525
Senior Manager	\$ 430
Manager	\$ 375
Senior	\$ 275
Staff	\$ 190

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Audit Services, all of which the Company shall pay (other than taxes imposed on our income generally).



In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Audit Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients.

27. We will submit an itemized and detailed billing statement, and we will request payment of our fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the Eastern District of Missouri ("Local Rules") and any relevant administrative orders. We will submit our invoices as the work progresses and payment of them will be made upon receipt, or as quickly as the Bankruptcy Code, the Bankruptcy Rules, Local Rules and any relevant administrative orders allow. We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of us and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders and (iii) any requirements governing interim and final fee applications.
28. Our estimated schedule of performance is based upon, among other things, our preliminary review of the Company's records and the representations Company personnel have made to us, the Company's documentation of internal control over financial reporting, the procedures the Company performs to support management's assessment of the effectiveness of internal control over financial reporting and the results of our audit procedures. Our estimates also are dependent upon the Company's personnel providing a reasonable level of assistance during the integrated audit. Should our assumptions with respect to these matters be incorrect or should the documentation of internal control, results of our procedures, condition of records, degree of cooperation, extent of procedures performed by the Company to support management's assessment or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimates are based, we may adjust planned completion dates. Fees for any special audit-related projects, such as proposed business combinations or research and/or consultation on special business or financial issues, will be billed separately from the fees referred to above, and will be the subject of other written agreements which shall be subject to approval of the Bankruptcy Court.
29. If we are requested or authorized by the Company or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such



requests, provided however, that in no event shall the Company be required to pay fees and expenses for more than one law firm for EY in connection with any such proceeding.

### **Other matters**

30. From time to time, and depending on the circumstances, subject to approval of the Bankruptcy Court and with prior approval by the Company, (1) we may subcontract portions of the Audit Services to other EY Firms (listed at [www.ey.com](http://www.ey.com)), who may deal with the Company or its affiliates directly, although EY alone will remain responsible to you for the Audit Services, and (2) personnel (including non-certified public accountants) from an affiliate of EY or another EY Firm or any of their respective affiliates, or from independent third-party service providers (including independent contractors), may participate in providing the Audit Services. In addition, subject to approval of the Bankruptcy Court, third-party service providers may perform services for EY or another EY Firm in connection with the Audit Services. Unless prohibited by applicable law, we may provide Company Information to other EY Firms and their personnel, as well as third-party service providers acting on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate to facilitate performance of the Audit Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services, or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Company Information, regardless of where or by whom such information is Processed on our behalf. Either EY or the Company may use electronic media to correspond or transmit information relating to the Audit Services, and such use will not, in itself, constitute a breach of any confidentiality obligations. Unless approved by the Company, in no event will the rates charged by such providers be greater than the rate listed for EY.
31. The Company shall not, during the term of this Agreement and for 12 months following its termination for any reason, without the prior written consent of EY, solicit for employment or a position on its Board of Directors, or hire or appoint to its Board of Directors, any current or former partner, principal, or professional employee of EY, any affiliate thereof, any other EY Firm or any of their respective affiliates if any such professional either: (i) performed any audit, review, attest, or related service for or relating to the Company at any time (a) since the date on which the Company filed its most recent periodic annual report with the SEC (or, since the beginning of the most recent fiscal year to be covered by the Company's first such report, if applicable) or (b) in the 12 months ended on that date; or (ii) influences EY's operations or financial policies or has any capital balances or any other continuing financial arrangement with EY.



32. EY shall remain responsible for the Audit Services and for all of its other responsibilities, covenants and obligations under this Agreement, notwithstanding that we may subcontract portions of the Audit Services to other EY Firms or that other EY Firms may participate in the provision of the Audit Services. The Company may not make a claim or bring proceedings relating to the Audit Services or otherwise under this Agreement against any other EY Firm and EY shall not contest its responsibility for the Audit Services on the basis that any of them were performed by another EY Firm. The Company shall make any claim or bring proceedings only against EY. This paragraph is intended to benefit the other EY Firms, which shall be entitled to enforce it. Each EY Firm is a separate legal entity.
33. If we Process Company information that can be linked to specific individuals (“Personal Data”), we will Process it in accordance with Section 30 of this agreement, as well as applicable law and professional regulations, including, where applicable, the European Union Safe Harbor program of the U.S. Department of Commerce, in which EY participates. We will require any service provider that Processes Personal Data on our behalf to adhere to such requirements. If any Company information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information. The Company warrants that it has the authority to provide the Personal Data to EY in connection with the performance of the Audit Services and that the Personal Data provided to us has been processed in accordance with applicable law.
34. In order to provide the Audit Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law (“Restricted Personal Data”). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Company site. You will provide us with copies of any Restricted Personal Data only in accordance with mutually agreed protective measures.
35. The Agreement sets forth the entire understanding of the parties with regard to the subject matter hereof, and supersedes and cancels any prior communications, understandings and agreement between the parties with regard to the subject matter hereof, provided that any services provided under a pre-petition engagement letter shall be governed by such prepetition engagement letter. The Agreement cannot be modified or changed nor can any of its provisions be waived, except in writing signed by all parties. Any Schedule or Annex hereto is incorporated by reference into this Agreement and such Agreement, Schedules or Annexes shall constitute a single, unitary and integrated agreement.



36. By your signature below, you confirm that the Company, through its Board of Directors, has authorized the Audit Committee to enter into this Agreement on the Company's behalf and that you have been expressly authorized by the Audit Committee to execute this Agreement on behalf of, and to bind, the Company. In addition, you confirm that management agrees to, acknowledges, and understands its responsibilities as outlined in "Management's responsibilities and representations." Either EY or the Company may execute this Agreement (and any supplements or modifications hereto) by electronic means, and each of EY and the Company may sign a different copy of the same document.
37. EY retains ownership in the workpapers compiled in connection with the performance of the Audit Services.
38. EY agrees that it may not assign this Agreement or any portion of its duties hereunder without the prior written consent of the Company, where such consent may be withheld in the Company's discretion.
39. Michael Hickenbotham will be the Audit Coordinating Partner responsible for the provision of our audit services. Sarah Miller, Engagement Partner, and Matt Redenius, Senior Manager, will work closely with management in performing all required Audit Services. If one or more of these individuals ceases to provide audit services to the Company pursuant to this Agreement, EY will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other partners and staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.
40. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Company or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in the attachment to this Agreement, which is incorporated herein by reference. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Company, EY and any all successors and assigns thereof.



41. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect. This Agreement applies to all Audit Services (as defined in paragraph 1), including any such services performed or begun before the date of this Agreement.
42. To the extent that EY agrees to perform Audit Services for a subsequent fiscal year and subject to approval of the Bankruptcy Court, the terms and conditions set forth in this Agreement shall apply to the performance of such Audit Services, except as specifically modified, amended or supplemented in writing by the parties. Changes in the scope of the Audit Services, and estimated fees for such services in subsequent fiscal years will be communicated in supplemental agreements. This Agreement may be terminated at any time by the Company or EY but in any event this Agreement will expire upon the effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets, under Chapter 11 or 7 of the Bankruptcy Code, or otherwise. Upon any termination of the Audit Services or this Agreement, the Company shall pay EY for all work-in-progress, Audit Services already performed and expenses incurred by us up to and including the effective date of such termination. The provisions of this Agreement that give either of us rights or obligations beyond its termination including, without limitation, paragraph 38 shall continue indefinitely following the termination of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Company's assets under Chapter 7 of the Bankruptcy Code, or otherwise.
43. By agreement to the provision of the Audit Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee your successful reorganization under Chapter 11.

EY appreciates the opportunity to be of assistance to the Company. If this Agreement accurately reflects the terms on which the Company has agreed to engage EY, please sign below on behalf of the Company and return it to Michael Hickenbotham, 190 Carondelet Plaza, Suite 1300, St. Louis, Missouri, 63105.

Very truly yours,

*Ernst + Young LLP*



Agreed and accepted by:

Patriot Coal Corporation

By:

A handwritten signature in black ink, appearing to read 'John E. Lusheski', written over a horizontal line.

John E. Lusheski  
Senior Vice President & Chief Financial Officer

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Robert O. Viets  
Chairman of the Audit Committee

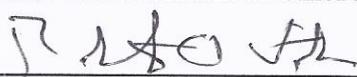


Agreed and accepted by:

Patriot Coal Corporation

By:

\_\_\_\_\_  
John E. Lushefski  
Senior Vice President & Chief Financial Officer

  
\_\_\_\_\_  
Robert O. Viets  
Chairman of the Audit Committee

## **Dispute resolution procedures**

### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution (“CPR”) shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any Ernst & Young audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator’s assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration (“Rules”) as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any Ernst & Young audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which

these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Attachment 2**

**Connections Check Update Parties Matrix**

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Attorney	Davis Polk & Wardwell LLP		x	
Debtors Other Professionals	Allen Guthrie & Thomas	x		
Debtors Other Professionals	American Stock Transfer & Trust Company, LLC	x		
Debtors Other Professionals	Arnold & Porter, LLP		x	
Debtors Other Professionals	AST Fund Solutions, LLC	x		
Debtors Other Professionals	Boehl, Stopher & Graves	x		
Debtors Other Professionals	Bowen Engineering Corp.	x		
Debtors Other Professionals	Bowles Rice McDavid Graff & Love LLP	x		
Debtors Other Professionals	Bryan Cave, LLP		x	
Debtors Other Professionals	Buchanan, Ingersoll & Rooney		x	
Debtors Other Professionals	CH2M Hill Engineers	x		
Debtors Other Professionals	Cole, Schotz, Meisel, Forman & Leonard, P.A.		x	
Debtors Other Professionals	Curtis Mallett	x		
Debtors Other Professionals	Curtis, Mallett-Prevost, Colt & Mosle LLP	x		
Debtors Other Professionals	Dinsmore & Shohl LLP		x	
Debtors Other Professionals	Epiq Bankruptcy Solutions, LLC	x		
Debtors Other Professionals	Equity Methods	x		
Debtors Other Professionals	FBR Capital Markets & Co.	x		
Debtors Other Professionals	Ferri & Fogle	x		
Debtors Other Professionals	Fifth Third Securities, Inc.			x
Debtors Other Professionals	Flaherty, Sensabaugh & Bonasso	x		
Debtors Other Professionals	GCG Inc.	x		
Debtors Other Professionals	Georgeson Inc.	x		
Debtors Other Professionals	Gordon Law Offices, PSC	x		
Debtors Other Professionals	Greensfelder, Hemker & Gale, P.C.	x		
Debtors Other Professionals	Houlihan Lokey Capital, Inc.	x		
Debtors Other Professionals	Husch Blackwell	x		
Debtors Other Professionals	Jackson Kelly PLLC	x		
Debtors Other Professionals	Kohn, Shands, Elbert, Gianoulakis & Gilljum, LLP	x		
Debtors Other Professionals	KPMG LLP	x		
Debtors Other Professionals	Lewis Glasser Casey & Rollins, PLLC	x		
Debtors Other Professionals	Mesirow Financial Consulting, LLC	x		
Debtors Other Professionals	Milliman	x		
Debtors Other Professionals	Morris, Nichols, Arsh & Tunnell LLP	x		
Debtors Other Professionals	Natixis Securitles Americas LLC	x		
Debtors Other Professionals	Neal, Gerber & Eisenberg LLP	x		
Debtors Other Professionals	Ogletree Deakins	x		
Debtors Other Professionals	Oliver Wyman	x		
Debtors Other Professionals	PNC Capital Markets, LLC	x		
Debtors Other Professionals	Protiviti	x		
Debtors Other Professionals	Robinson & McElwee, PLLC	x		
Debtors Other Professionals	Sandberg Phoenix & Von Gontard P.C.	x		
Debtors Other Professionals	Santander Investment Securities, Inc.	x		
Debtors Other Professionals	SG Americas Securities, LLC	x		
Debtors Other Professionals	Shuman, McCuskey & Slicer, PLLC	x		
Debtors Other Professionals	Smith Moore Leatherwood LLP	x		
Debtors Other Professionals	SNR Denton	x		
Debtors Other Professionals	Sorling, Northrup, Hanna, Cullen & Cochran, Ltd.	x		
Debtors Other Professionals	Stephoe & Johnson, PLLC			
Debtors Other Professionals	Summit Strategies Group	x		
Debtors Other Professionals	Thompson Coburn	x		
Debtors Other Professionals	Veritas Consulting/Richard Verheij	x		
Debtors Other Professionals	White & Risse	x		
Debtors Other Professionals	Wilmington Trust Company	x		
Debtors Other Professionals	Zenon Environmental Corp d/b/a GE Water	x		
Debtors Other Professionals	Ziemer, Stayman, Weitzel & Shoulders, LLP	x		
Debtors Officers/Directors	Adorjan, J. Joe	x		
Debtors Officers/Directors	Altrudo, Michael V	x		
Debtors Officers/Directors	Bean, Joseph W.	x		
Debtors Officers/Directors	Bennett, Robert W.	x		
Debtors Officers/Directors	Billiot, Susan K	x		
Debtors Officers/Directors	Brandt, Philip A.	x		
Debtors Officers/Directors	Brown, B. R.	x		
Debtors Officers/Directors	Day, Michael D.	x		
Debtors Officers/Directors	Ebetino, Charles A.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Officers/Directors	Engelhardt, Irl F.	x		
Debtors Officers/Directors	Hartsog, Kent E.	x		
Debtors Officers/Directors	Hatfield, Bennett K.	x		
Debtors Officers/Directors	Hudson, Terry G.	x		
Debtors Officers/Directors	Johnson, Michael P.	x		
Debtors Officers/Directors	Jones, Jacquelyn A.	x		
Debtors Officers/Directors	Jones, John R.	x		
Debtors Officers/Directors	Longoria, Janeice M.	x		
Debtors Officers/Directors	Lucha, Dale F.	x		
Debtors Officers/Directors	Lushefski, John E.	x		
Debtors Officers/Directors	Magro, James N.	x		
Debtors Officers/Directors	Mead, Robert L.	x		
Debtors Officers/Directors	Millburg, Lawrence J.	x		
Debtors Officers/Directors	Nemec, Jiri	x		
Debtors Officers/Directors	Scharf, Michael M.	x		
Debtors Officers/Directors	Schnapp, Paul A.	x		
Debtors Officers/Directors	Schroeder, Mark N.	x		
Debtors Officers/Directors	Viets, Robert O.	x		
Debtors Officers/Directors	Vining, Paul H.	x		
Debtors Officers/Directors	Wade, Sara E.	x		
Debtors Officers/Directors	Whiting, Richard M.	x		
Debtors Directors Other Business Affiliations	Adven Capital	x		
Debtors Directors Other Business Affiliations	Bates Sales Company	x		
Debtors Directors Other Business Affiliations	Beaucoup Farms LLC	x		
Debtors Directors Other Business Affiliations	Buffalo Wild Wings, Inc.	x		
Debtors Directors Other Business Affiliations	Delta Trust & Bank	x		
Debtors Directors Other Business Affiliations	Engelhardt Family Foundation	x		
Debtors Directors Other Business Affiliations	Foundation for Pinckneyville, Illinois	x		
Debtors Directors Other Business Affiliations	Friends of KWMU	x		
Debtors Directors Other Business Affiliations	Galveston Bay Foundation	x		
Debtors Directors Other Business Affiliations	Greater Houston Partnership	x		
Debtors Directors Other Business Affiliations	Gulf Coast Health Services Steering Committee	x		
Debtors Directors Other Business Affiliations	Healthcare Service Corporation	x		
Debtors Directors Other Business Affiliations	Heritage Society	x		
Debtors Directors Other Business Affiliations	Illinois Rural Heritage Museum	x		
Debtors Directors Other Business Affiliations	J&A Group	x		
Debtors Directors Other Business Affiliations	MD Anderson Services Corporation	x		
Debtors Directors Other Business Affiliations	Ogden, Gibson, Broocks, Longoria & Hall L.L.P.	x		
Debtors Directors Other Business Affiliations	Oklahoma Conference for Community & Justice	x		
Debtors Directors Other Business Affiliations	Phillips Theological Seminary	x		
Debtors Directors Other Business Affiliations	Port of Houston Authority	x		
Debtors Directors Other Business Affiliations	Ranken Technical College	x		
Debtors Directors Other Business Affiliations	Remington Arms Company, Inc.	x		
Debtors Directors Other Business Affiliations	Renewable Energy Group, Inc.	x		
Debtors Directors Other Business Affiliations	RLI Corp.	x		
Debtors Directors Other Business Affiliations	Saint Louis University	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Directors Other Business Affiliations	The Hungary-Missouri Educational Partnership	x		
Debtors Directors Other Business Affiliations	The Rumson Country Day School	x		
Debtors Directors Other Business Affiliations	Tiger Woods Foundation	x		
Debtors Directors Other Business Affiliations	UTIMCO	x		
Debtors Directors Other Business Affiliations	White Walnut Farms LLC	x		
All Secured Lenders Professional	Bank of Oklahoma, N.A.	x		
All Secured Lenders Professional	M&I Bank (Southwest Bank of St Louis)	x		
All Secured Lenders Professional	Natixis, New York Branch	x		
All Secured Lenders Professional	Raymond James Bank	x		
All Secured Lenders Professional	RZB Bank	x		
All Secured Lenders Professional	Sovereign Bank	x		
All Secured Lenders Professional	The Private Bank	x		
All Secured Lenders Professional	United Overseas Bank		x	
All Secured Lenders Attorney	Latham & Watkins LLP			x
All Secured Lenders Attorney	Ogletree, Deakins, Nash, Smoak & Stewart, P.C.	x		
All Secured Lenders Attorney	Weil, Gotshal & Manges		x	
All Substantial Unsecured Bondholder or Lender	Department of Labor	x		
All Substantial Unsecured Bondholder or Lender	Peabody Energy Corp.	x		
Other Significant Parties-in-Interest	Abriano, Victor	x		
Other Significant Parties-in-Interest	Allegheny Power	x		
Other Significant Parties-in-Interest	Allied World Assurance Company		x	
Other Significant Parties-in-Interest	Allied World National Assurance Company		x	
Other Significant Parties-in-Interest	Alpha Coal Sales Co. LLC	x		
Other Significant Parties-in-Interest	AmerCable Incorporated		x	
Other Significant Parties-in-Interest	American Casualty Company of Reading, Pennsylvania	x		
Other Significant Parties-in-Interest	American Patriot Mining, LLC	x		
Other Significant Parties-in-Interest	Anders Williams Resources, Inc.	x		
Other Significant Parties-in-Interest	Aon Risk		x	
Other Significant Parties-in-Interest	Appalachian Power Co.	x		
Other Significant Parties-in-Interest	Aquis Communications	x		
Other Significant Parties-in-Interest	Arch Specialty	x		
Other Significant Parties-in-Interest	Argo QS	x		
Other Significant Parties-in-Interest	ARISE	x		
Other Significant Parties-in-Interest	ARISE Inc.	x		
Other Significant Parties-in-Interest	Aspen	x		
Other Significant Parties-in-Interest	Aspen American Insurance Company	x		
Other Significant Parties-in-Interest	Aspen Bermuda Ltd	x		
Other Significant Parties-in-Interest	Aspen Insurance UK Limited	x		
Other Significant Parties-in-Interest	Aspen Specialty Insurance Company	x		
Other Significant Parties-in-Interest	AWAC	x		
Other Significant Parties-in-Interest	Axis	x		
Other Significant Parties-in-Interest	Axis Insurance (Bermuda) Ltd	x		
Other Significant Parties-in-Interest	Axis Insurance Company	x		
Other Significant Parties-in-Interest	Axis Surplus Insurance Company	x		
Other Significant Parties-in-Interest	Bayer CropScience LP	x		
Other Significant Parties-in-Interest	Berkley	x		
Other Significant Parties-in-Interest	Big Rivers Electric Corp.	x		
Other Significant Parties-in-Interest	Black Equipment Co, Inc.	x		
Other Significant Parties-in-Interest	Blue Cross Blue Shield of Illinois	x		
Other Significant Parties-in-Interest	BMO Harris Equipment Finance	x		
Other Significant Parties-in-Interest	Bond Safeguard/LEXON	x		
Other Significant Parties-in-Interest	Boone County, WV	x		
Other Significant Parties-in-Interest	Boytex, Monty Earnest	x		
Other Significant Parties-in-Interest	Brody Mining, LLC	x		
Other Significant Parties-in-Interest	Brooks, Catletha	x		
Other Significant Parties-in-Interest	Buffalo Creek PSD	x		
Other Significant Parties-in-Interest	California First National Bank	x		
Other Significant Parties-in-Interest	Capitalsource Bank	x		
Other Significant Parties-in-Interest	Carbofer Representacoes Ltda.	x		
Other Significant Parties-in-Interest	Carpenter, Amy	x		
Other Significant Parties-in-Interest	CAT Financial Svcs	x		
Other Significant Parties-in-Interest	Catapano, Maria	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Caterpillar Global Mining America	x		
Other Significant Parties-in-Interest	Cecil I. Walker Machinery Co.	x		
Other Significant Parties-in-Interest	Cecil I. Walker Machinery Co.	x		
Other Significant Parties-in-Interest	Chandler, John Henry	x		
Other Significant Parties-in-Interest	Choy, Danny A.	x		
Other Significant Parties-in-Interest	City of Morganfield	x		
Other Significant Parties-in-Interest	City of Uniontown	x		
Other Significant Parties-in-Interest	Citynet, LLC	x		
Other Significant Parties-in-Interest	Clay County, WV	x		
Other Significant Parties-in-Interest	Clay-Battelle Public Service District	x		
Other Significant Parties-in-Interest	Clay's Trucking	x		
Other Significant Parties-in-Interest	Clerk of Ct, US Dist Ct for WV	x		
Other Significant Parties-in-Interest	CNA	x		
Other Significant Parties-in-Interest	Coal Network Inc.	x		
Other Significant Parties-in-Interest	Commonwealth of Kentucky	x		
Other Significant Parties-in-Interest	Commonwealth of KY	x		
Other Significant Parties-in-Interest	Commonwealth of PA		x	
Other Significant Parties-in-Interest	Constellation Energy Commodities	x		
Other Significant Parties-in-Interest	Conveying Solutions LLC	x		
Other Significant Parties-in-Interest	Cox, Michele	x		
Other Significant Parties-in-Interest	Crowder, Stephanie B.	x		
Other Significant Parties-in-Interest	CSX Transportation, Inc.		x	
Other Significant Parties-in-Interest	Dahm, Martha	x		
Other Significant Parties-in-Interest	Dan River Resources LLC	x		
Other Significant Parties-in-Interest	Davis, Tracy Hope	x		
Other Significant Parties-in-Interest	Dakoven Dock, Incorporated	x		
Other Significant Parties-in-Interest	Dominion Hope	x		
Other Significant Parties-in-Interest	Dorsey, Barbara J.	x		
Other Significant Parties-in-Interest	Driscoll, Michael	x		
Other Significant Parties-in-Interest	Dub, Elizabeth C.	x		
Other Significant Parties-in-Interest	E. On Ag	x		
Other Significant Parties-in-Interest	Eagle Valley, Inc.	x		
Other Significant Parties-in-Interest	East Kentucky Power Cooperative	x		
Other Significant Parties-in-Interest	EDF Trading North America, LLC/EDF Trading Limited	x		
Other Significant Parties-in-Interest	Eldon Gas Company	x		
Other Significant Parties-in-Interest	Emerald International	x		
Other Significant Parties-in-Interest	Endurance	x		
Other Significant Parties-in-Interest	Endurance American Insurance Company	x		
Other Significant Parties-in-Interest	Environmental Protection Agency	x		
Other Significant Parties-in-Interest	Federal Ins Co/CHUBB			x
Other Significant Parties-in-Interest	Felton, Marilyn	x		
Other Significant Parties-in-Interest	Fields, Myrna R.	x		
Other Significant Parties-in-Interest	Firemen's Insurance Company of Newark, New Jersey	x		
Other Significant Parties-in-Interest	First National Capital Corp.	x		
Other Significant Parties-in-Interest	First Surety Corp	x		
Other Significant Parties-in-Interest	First Utah Bank	x		
Other Significant Parties-in-Interest	Flagstar Bank, FSBGelco Corporation DBA GE Fleet Services	x		
Other Significant Parties-in-Interest	Frontier	x		
Other Significant Parties-in-Interest	Gargula, Nancy	x		
Other Significant Parties-in-Interest	Gasparini, Elisabetta	x		
Other Significant Parties-in-Interest	Gerdau Acominas S.A.	x		
Other Significant Parties-in-Interest	Gibbs Technology Leasing	x		
Other Significant Parties-in-Interest	Golden, Susan	x		
Other Significant Parties-in-Interest	Gulf Power Company	x		
Other Significant Parties-in-Interest	Hartford	x		
Other Significant Parties-in-Interest	Hawthorn Bank	x		
Other Significant Parties-in-Interest	HCC	x		
Other Significant Parties-in-Interest	HCC Surety Group	x		
Other Significant Parties-in-Interest	Henderson County Fiscal Court	x		
Other Significant Parties-in-Interest	Henderson County Water District	x		
Other Significant Parties-in-Interest	Henderson County, KY	x		
Other Significant Parties-in-Interest	Herling, Sandra	x		
Other Significant Parties-in-Interest	Hicks, Rickey Edward	x		
Other Significant Parties-in-Interest	Hiscox	x		
Other Significant Parties-in-Interest	Home Oil & Gas	x		
Other Significant Parties-in-Interest	Hunter Trucking	x		
Other Significant Parties-in-Interest	Huntington Technology Group Inc.	x		
Other Significant Parties-in-Interest	ICON Investments	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	ICON Magnum, LLC	x		
Other Significant Parties-in-Interest	ILL Workers Comp	x		
Other Significant Parties-in-Interest	Illinois Department of Natural Resources			
Other Significant Parties-in-Interest	Illinois Environmental Protection Agency	x		
Other Significant Parties-in-Interest	Illinois Pollution Control Board	x		
Other Significant Parties-in-Interest	ILVA Spa	x		
Other Significant Parties-in-Interest	Indemnity Insurance Company of North America	x		
Other Significant Parties-in-Interest	Indemnity National Insurance Company	x		
Other Significant Parties-in-Interest	Indemnity Nati Ins Co	x		
Other Significant Parties-in-Interest	Ins Commissioner of WV	x		
Other Significant Parties-in-Interest	Insurance Company of North America	x		
Other Significant Parties-in-Interest	Internal Revenue Service		x	
Other Significant Parties-in-Interest	Iron-Starr	x		
Other Significant Parties-in-Interest	Jeffrey, Thomas Lee	x		
Other Significant Parties-in-Interest	Jennmar Corporation	x		
Other Significant Parties-in-Interest	JMAC Leasing Inc.	x		
Other Significant Parties-in-Interest	Joy Mining Machinery	x		
Other Significant Parties-in-Interest	Joy Technologies Inc.	x		
Other Significant Parties-in-Interest	Judge Kathy A. Surratt-States	x		
Other Significant Parties-in-Interest	Kanawha County, WV	x		
Other Significant Parties-in-Interest	Kanawha Public Service District	x		
Other Significant Parties-in-Interest	Kanawha River Terminals, LLC	x		
Other Significant Parties-in-Interest	Kenergy Corp	x		
Other Significant Parties-in-Interest	Kenergy Corp.	x		
Other Significant Parties-in-Interest	Kentucky Department for Environmental Protection	x		
Other Significant Parties-in-Interest	Kentucky Department for Natural Resources	x		
Other Significant Parties-in-Interest	Kentucky Office of Mine Safety and Licensing	x		
Other Significant Parties-in-Interest	Key Equipment Finance Inc.	x		
Other Significant Parties-in-Interest	Keystone Industries	x		
Other Significant Parties-in-Interest	Khodorovsky, Nazar	x		
Other Significant Parties-in-Interest	Komatsu Financial Limited Partnership	x		
Other Significant Parties-in-Interest	Komsa Sarl	x		
Other Significant Parties-in-Interest	Liberty	x		
Other Significant Parties-in-Interest	Liberty International Underwriters	x		
Other Significant Parties-in-Interest	Liberty Mutual Insurance Europe Limited			
Other Significant Parties-in-Interest	Lickenbrock, Kathy	x		
Other Significant Parties-in-Interest	Lincoln County, WV	x		
Other Significant Parties-in-Interest	Logan County, WV	x		
Other Significant Parties-in-Interest	Long Branch Energy	x		
Other Significant Parties-in-Interest	Long, Leonora	x		
Other Significant Parties-in-Interest	Lumaghi, Peter	x		
Other Significant Parties-in-Interest	Lumos Networks Inc	x		
Other Significant Parties-in-Interest	Macquarie Corporate and Asset Funding, Inc.	x		
Other Significant Parties-in-Interest	Magnum Coal Co.	x		
Other Significant Parties-in-Interest	Marsh USA	x		
Other Significant Parties-in-Interest	Martin, Marylou	x		
Other Significant Parties-in-Interest	Martinez, Anna M.	x		
Other Significant Parties-in-Interest	Masumoto, Brian S.	x		
Other Significant Parties-in-Interest	Mazuma Capital Corp	x		
Other Significant Parties-in-Interest	McGill, Michael	x		
Other Significant Parties-in-Interest	McKinney, Lacy Dale	x		
Other Significant Parties-in-Interest	Mendoza, Ercilia A.	x		
Other Significant Parties-in-Interest	Middletown Coke Company, LLC	x		
Other Significant Parties-in-Interest	Miller, Dennis Everill	x		
Other Significant Parties-in-Interest	Mine Safety and Health Administration	x		
Other Significant Parties-in-Interest	Mitel Leasing, Inc.	x		
Other Significant Parties-in-Interest	MJB Consulting	x		
Other Significant Parties-in-Interest	Monk Mining	x		
Other Significant Parties-in-Interest	Monongahela Power Company	x		
Other Significant Parties-in-Interest	Monongalia County, WV	x		
Other Significant Parties-in-Interest	Moore, Cynthia E.	x		
Other Significant Parties-in-Interest	Moroney, Mary V.	x		
Other Significant Parties-in-Interest	Morrissey, Richard C.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Motion Industries, Inc.	x		
Other Significant Parties-in-Interest	Mountain State Carbon, LLC	x		
Other Significant Parties-in-Interest	Mountaineer Gas	x		
Other Significant Parties-in-Interest	Nadkarni, Joseph	x		
Other Significant Parties-in-Interest	Nakano, Serene	x		
Other Significant Parties-in-Interest	National Fire Insurance	x		
Other Significant Parties-in-Interest	National Fire Insurance Company of Hartford	x		
Other Significant Parties-in-Interest	National Union Fire Ins	x		
Other Significant Parties-in-Interest	Nations Fund I, Inc.	x		
Other Significant Parties-in-Interest	Nelson Brothers LLC	x		
Other Significant Parties-in-Interest	Neville Island Fuels Company, LLC	x		
Other Significant Parties-in-Interest	Nguyen, Savitri	x		
Other Significant Parties-in-Interest	Norfolk Southern	x		
Other Significant Parties-in-Interest	Norfolk Southern Railway Company	x		
Other Significant Parties-in-Interest	Occupational Safety and Health Administration	x		
Other Significant Parties-in-Interest	Office of Surface Mining Reclamation and Enforcement	x		
Other Significant Parties-in-Interest	Ohio Department of Natural Resources	x		
Other Significant Parties-in-Interest	Ohio Valley Answering Service	x		
Other Significant Parties-in-Interest	ONC	x		
Other Significant Parties-in-Interest	Owensboro Municipal Utilities	x		
Other Significant Parties-in-Interest	Pacific Employers Insurance Company	x		
Other Significant Parties-in-Interest	Peabody COALTRADE, LLC	x		
Other Significant Parties-in-Interest	Peabody Energy Corp.	x		
Other Significant Parties-in-Interest	Peabody Terminals, LLC	x		
Other Significant Parties-in-Interest	PEC Equipment Company, LLC (Peabody)	x		
Other Significant Parties-in-Interest	Penn Virginia Resource Partners, L.P.	x		
Other Significant Parties-in-Interest	Pennsylvania Department of Environmental Protection	x		
Other Significant Parties-in-Interest	People's Capital and Leasing Corp.	x		
Other Significant Parties-in-Interest	Petroleum Products Inc.	x		
Other Significant Parties-in-Interest	Phillips Machine Service Inc.	x		
Other Significant Parties-in-Interest	Porter, Carol A.	x		
Other Significant Parties-in-Interest	PowerSouth Energy Cooperative	x		
Other Significant Parties-in-Interest	PPL EnergyPlus, LLC	x		
Other Significant Parties-in-Interest	Prime Alliance Bank	x		
Other Significant Parties-in-Interest	Production Adjustment	x		
Other Significant Parties-in-Interest	Progress Energy Carolinas, Inc.	x		
Other Significant Parties-in-Interest	Q Wireless LLC	x		
Other Significant Parties-in-Interest	Raben Tire Co., Inc.	x		
Other Significant Parties-in-Interest	Raleigh Mine & Industrial Supply	x		
Other Significant Parties-in-Interest	Randolph, Paul	x		
Other Significant Parties-in-Interest	RBS Asset Finance, Inc.	x		
Other Significant Parties-in-Interest	Rea Energy Cooperative Inc	x		
Other Significant Parties-in-Interest	Reiss Viking Division	x		
Other Significant Parties-in-Interest	Relco Finance, Inc.	x		
Other Significant Parties-in-Interest	Relco Finance, Inc.	x		
Other Significant Parties-in-Interest	Renaissance Capital Alliance	x		
Other Significant Parties-in-Interest	Republic Bank, Inc.	x		
Other Significant Parties-in-Interest	Rhino Energy WV LLC	x		
Other Significant Parties-in-Interest	Rifkin, Linda A.	x		
Other Significant Parties-in-Interest	Rish Equipment	x		
Other Significant Parties-in-Interest	Rish Equipment Company	x		
Other Significant Parties-in-Interest	Ritchie Bros. Auctioneers (America) Inc.	x		
Other Significant Parties-in-Interest	River Trading Company			x
Other Significant Parties-in-Interest	RSUI	x		
Other Significant Parties-in-Interest	Rudd Equipment Company	x		
Other Significant Parties-in-Interest	RWMV, LLC	x		
Other Significant Parties-in-Interest	Sandvik Mining and Construction	x		
Other Significant Parties-in-Interest	Schwartz, Andrea B.	x		
Other Significant Parties-in-Interest	Schwartzberg, Paul K.	x		
Other Significant Parties-in-Interest	Segreto, John	x		
Other Significant Parties-in-Interest	Selah Corp.	x		
Other Significant Parties-in-Interest	SG Equipment Finance USA Corp	x		
Other Significant Parties-in-Interest	Sharp, Sylvester	x		
Other Significant Parties-in-Interest	Shenango Inc.	x		
Other Significant Parties-in-Interest	Shinewarm Resources (HK) Group Limited	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Siemens Financial Services, Inc.	x		
Other Significant Parties-in-Interest	Simmons, Gloria	x		
Other Significant Parties-in-Interest	Slaughter, Margaret E.	x		
Other Significant Parties-in-Interest	Somerset Capital Group, LTD	x		
Other Significant Parties-in-Interest	Sonette Magnus	x		
Other Significant Parties-in-Interest	SouthEastern Illinois Electric	x		
Other Significant Parties-in-Interest	State of Illinois	x		
Other Significant Parties-in-Interest	State of Indiana	x		
Other Significant Parties-in-Interest	State of Missouri		x	
Other Significant Parties-in-Interest	State of Pennsylvania	x		
Other Significant Parties-in-Interest	State of West Virginia	x		
Other Significant Parties-in-Interest	Suddenlink	x		
Other Significant Parties-in-Interest	Surety Bonding Company of America	x		
Other Significant Parties-in-Interest	Tangoe Inc	x		
Other Significant Parties-in-Interest	Tata Steel UK Limited	x		
Other Significant Parties-in-Interest	Telex Services	x		
Other Significant Parties-in-Interest	The Fifth Third Leasing Company	x		
Other Significant Parties-in-Interest	The Huntington National Bank	x		
Other Significant Parties-in-Interest	ThyssenKrupp CSA Siderurgica			
Other Significant Parties-in-Interest	Tire Centers, LLC (Global client -giving you the US MCAP)		x	
Other Significant Parties-in-Interest	Travelers Casualty	x		
Other Significant Parties-in-Interest	Travelers Casualty and Surety Company of America	x		
Other Significant Parties-in-Interest	U.S. Army Corps of Engineers	x		
Other Significant Parties-in-Interest	U.S. Bureau of Alcohol, Tobacco, and Firearms	x		
Other Significant Parties-in-Interest	U.S. Bureau of Land Management	x		
Other Significant Parties-in-Interest	U.S. Department of Interior	x		
Other Significant Parties-in-Interest	U.S. Department of Labor	x		
Other Significant Parties-in-Interest	U.S. Steel Corp.	x		
Other Significant Parties-in-Interest	UMWA 1992 Benefit Plan	x		
Other Significant Parties-in-Interest	Union County Water District	x		
Other Significant Parties-in-Interest	Union County, KY	x		
Other Significant Parties-in-Interest	United Central Industrial Supply	x		
Other Significant Parties-in-Interest	United Leasing, Inc.	x		
Other Significant Parties-in-Interest	Universal Surety Company of America	x		
Other Significant Parties-in-Interest	US Bancorp Equipment Finance, Inc.	x		
Other Significant Parties-in-Interest	US Cellular	x		
Other Significant Parties-in-Interest	US Surety Co	x		
Other Significant Parties-in-Interest	USIMINAS	x		
Other Significant Parties-in-Interest	Valley Falls Public Service Dist	x		
Other Significant Parties-in-Interest	Vanomet International AG	x		
Other Significant Parties-in-Interest	Velez-Rivera, Andy	x		
Other Significant Parties-in-Interest	Vevancy Industrial Services	x		
Other Significant Parties-in-Interest	Vitol, Inc.			
Other Significant Parties-in-Interest	Waste Management of WV, inc.	x		
Other Significant Parties-in-Interest	Webster Trucking	x		
Other Significant Parties-in-Interest	West Penn Power Company	x		
Other Significant Parties-in-Interest	West Side Telecommunications	x		
Other Significant Parties-in-Interest	West Virginia American Water Co	x		
Other Significant Parties-in-Interest	West Virginia Department of Environmental Protection	x		
Other Significant Parties-in-Interest	West Virginia Office of Miners' Health Safety & Training	x		
Other Significant Parties-in-Interest	Westchester Fire Insurance Company	x		
Other Significant Parties-in-Interest	Western Surety C.N.A.	x		
Other Significant Parties-in-Interest	Western Surety Company	x		
Other Significant Parties-in-Interest	Weston, Jennifer L.	x		
Other Significant Parties-in-Interest	White River Coal Sales, Inc.	x		
Other Significant Parties-in-Interest	Willis of Tennessee	x		
Other Significant Parties-in-Interest	Wilson-Smith, Karen R.	x		
Other Significant Parties-in-Interest	Wire Rope Industries Ltd.	x		
Other Significant Parties-in-Interest	Wright, Cathy E. (Administratrix of the Estate of Nina Virginia Wright)	x		
Other Significant Parties-in-Interest	Xcoal Energy & Resources	x		
Other Significant Parties-in-Interest	XL	x		
Other Significant Parties-in-Interest	XL Specialty	x		
Other Significant Parties-in-Interest	XL UK	x		
Other Significant Parties-in-Interest	Zipes, Greg M.	x		
Other Significant Parties-in-Interest	Cadwalader, Wickersham & Taft LLP Attorneys	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest Attorneys	Jones Day			x
Other Significant Parties-in-Interest Attorneys	Mayer Brown	x		
Other Significant Parties-in-Interest Attorneys	Willkie Farr & Gallagher LLP		x	
Other Significant Parties-in-Interest Material Litigation	Bridgehouse Capital Limited	x		
Other Significant Parties-in-Interest Material Litigation	Bridgehouse Commodities Trading Limited	x		
Other Significant Parties-in-Interest Material Litigation	Environmental Protection Agency	x		
Other Significant Parties-in-Interest Material Litigation	Keystone Industries, LLC	x		
Other Significant Parties-in-Interest Material Litigation	Ohio Valley Environmental Coalition, Inc.	x		
Other Significant Parties-in-Interest Material Litigation	Sentrum Holdings Limited	x		
Other Significant Parties-in-Interest Material Litigation	Sierra Club	x		
Other Significant Parties-in-Interest Material Litigation	State of Illinois; Illinois Attorney General's Office	x		
Other Significant Parties-in-Interest Material Litigation	State of West Virginia	x		
Other Significant Parties-in-Interest Material Litigation	U.S. Attorney's Office	x		
Other Significant Parties-in-Interest Material Litigation	West Virginia Department of Environmental Protection	x		
Other Significant Parties-in-Interest Material Litigation	West Virginia Highlands Conservancy, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	ACIN	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alcoa Fuels, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alderson Heirs	x		
Parties to the Debtors Significant Executory Contracts and Leases	Allegheny Land	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ark Land KH	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ashby Electric Company, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	B&M Repair, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Berwind Land Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	BGK Integrated TIC Management, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Bituminous Coal Operators Association	x		
Parties to the Debtors Significant Executory Contracts and Leases	Black King	x		
Parties to the Debtors Significant Executory Contracts and Leases	Blue Eagle	x		
Parties to the Debtors Significant Executory Contracts and Leases	Boone East	x		
Parties to the Debtors Significant Executory Contracts and Leases	Boone East Development	x		
Parties to the Debtors Significant Executory Contracts and Leases	Brake Supply Company, Inc.		x	
Parties to the Debtors Significant Executory Contracts and Leases	CC Dickinson Testamentary Trust	x		
Parties to the Debtors Significant Executory Contracts and Leases	Central WV Energy	x		
Parties to the Debtors Significant Executory Contracts and Leases	Chesapeake Mining	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cole & Crane	x		
Parties to the Debtors Significant Executory Contracts and Leases	Courtney Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	David Olliver, Agent	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Donald Greenwell	x		
Parties to the Debtors Significant Executory Contracts and Leases	Duke Realty	x		
Parties to the Debtors Significant Executory Contracts and Leases	Elk Run	x		
Parties to the Debtors Significant Executory Contracts and Leases	Federal Coal	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fluid Power Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gerald Greenwell	x		
Parties to the Debtors Significant Executory Contracts and Leases	Greenbrier Land Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hoover	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hoover LaFollette	x		
Parties to the Debtors Significant Executory Contracts and Leases	Horse Creek Coal Land Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Horse Creek Land and Mining	x		
Parties to the Debtors Significant Executory Contracts and Leases	Imperial Coal Company		x	
Parties to the Debtors Significant Executory Contracts and Leases	Jackson Vinson	x		
Parties to the Debtors Significant Executory Contracts and Leases	James M. Greenwell	x		
Parties to the Debtors Significant Executory Contracts and Leases	Johnny Royster	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kanawha Manufacturing Company	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kay-Ford-JamesLawson Heirs	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lewis Heirs	x		
Parties to the Debtors Significant Executory Contracts and Leases	Lewis-Goetz & Company, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Little Coal Land Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	LRPB	x		
Parties to the Debtors Significant Executory Contracts and Leases	LRPB KE	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mariam Peak	x		
Parties to the Debtors Significant Executory Contracts and Leases	Midwest Coal Reserves of Ky., LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Miller-Gilman	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mohler Lumber	x		
Parties to the Debtors Significant Executory Contracts and Leases	Monster Worldwide, Inc.			
Parties to the Debtors Significant Executory Contracts and Leases	Mounds & Dannheiser, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Payne Gallatin	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pocahontas Land	x		
Parties to the Debtors Significant Executory Contracts and Leases	Potter Family, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Potter Grandchildren, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Power Control Products	x		
Parties to the Debtors Significant Executory Contracts and Leases	Quincy Center	x		
Parties to the Debtors Significant Executory Contracts and Leases	Rowland Land	x		
Parties to the Debtors Significant Executory Contracts and Leases	Shepard Boone	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Shonk	x		
Parties to the Debtors Significant Executory Contracts and Leases	So. Appalachian	x		
Parties to the Debtors Significant Executory Contracts and Leases	Southern Dickinson	x		
Parties to the Debtors Significant Executory Contracts and Leases	Southern Land Co.	x		
Parties to the Debtors Significant Executory Contracts and Leases	SRIR (Pocahontas Land)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tommy Long	x		
Parties to the Debtors Significant Executory Contracts and Leases	United Mine Workers of America	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ward Heirs	x		
Parties to the Debtors Significant Executory Contracts and Leases	Westvarendrag	x		
Parties to the Debtors Significant Executory Contracts and Leases	William H. Shields	x		
Parties to the Debtors Significant Executory Contracts and Leases	Workday, Inc.			x
Parties to the Debtors Significant Executory Contracts and Leases	WPP LLC	x		

**Attachment 3**

**Professionals**

1. AlixPartners: Has provided services in the past.
2. American Stock Transfer & Trust: Has provided services in the past.
3. Arnold & Porter LLP: Has provided services in the past and is currently providing services.
4. Bank of America Securities LLC: Has provided services in the past.
5. Bryan Cave LLP: Has provided services in the past.
6. Buchannan Ingersoll: Has provided services in the past.
7. Cleary Gottlieb: Has provided services in the past.
8. Davis Polk: Has provided services in the past.
9. Depository Trust: Has provided services in the past.
10. Dinsmore & Shohl LLP: Has provided services in the past.
11. Greenberg Traurig: Has provided services in the past and is currently providing services.
12. Jones Day: Has provided services in the past and is currently providing services.
13. KPMG LLP: Has provided services in the past.
14. Latham & Watkins LLP: Has provided services in the past and is currently providing services.
15. Mayer Brown: Has provided services in the past and is currently providing services.
16. Mercer: Has provided services in the past and is currently providing services.
17. Merrill Lynch: Has provided services in the past and is currently providing services.
18. Millman: Has provided services in the past.
19. Morris Nichols: Has provided services in the past.
20. Neal Gerber: Has provided services in the past and is currently providing services.

21. PriceWaterhouse Coopers LLP: Has provided services in the past.
22. Protiviti: Has provided services in the past.
23. RR Donnelly: Has provided services in the past.
24. SNR Denton: Has provided services in the past.
25. Steptoe & Johnson: Has provided services in the past.
26. Thompson Coburn: Has provided services in the past.
27. Towers Watson: Has provided services in the past.
28. Weil Gotshal: Has provided services in the past.
29. Willkie Farr & Gallagher LLP: Has provided services in the past.

**Attachment 4**

**Litigation Parties**

1. American International Group, Inc.; AIG Global Real Estate Asia Pacific, Inc.; AIG Global Real Estate investment Corp.; AIG Investment Corporation; AIG Capital Corporation; AIG Global Asset Management Holdings Corp.; are co-defendants with, among others, EY LLP in an action pending In The Superior Court of the State of Delaware in and for New Castle County (CA No: N10C-10-01).
2. Banc of America Securities LLC: is a co-defendant with, among others, EY LLP in actions pending in the United States District Court for the Southern District of New York (Case numbers: 09-3478; 09-6041 and 08-cv-5523).
3. Citigroup Global Markets, Inc; Citigroup Inc: is a co-defendant with, among others, EY LLP in: (a) a litigation pending in the State of New Mexico County of Santa Fe First Judicial District Court (No: D-101-CV-2008-01895); and (b) litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363; Civ. No. 1:09-cv-6041; Civ. No. 1:09-cv-3478; Civ. No: 9-1946; Civ. No: 1:08cv5523; and Civ. No: 09-07878).
4. KPMG LLP: is a co-defendant with, among others, EY LLP in actions pending in the United States District Court for the Southern District of New York (Case number: 08 Civ. 11117; 1:11cv1284 and 1:11cv1283).
5. Mayer Brown: is a co-defendant with, among others, EY LLP in: (a) an action pending In The Circuit Court of the 17th Judicial Circuit In and for Broward County, Florida (Case No: 10-49061); and (b) an action pending In the Circuit Court of Cook County, Illinois County Department, Law Division (Case No: 2010L010353).
6. Merrill Lynch, Pierce, Fenner & Smith Inc.; Merrill Lynch & Co., Inc. is a co-defendant with, among others, EY LLP in: (a) a litigation pending in the State of New Mexico County of Santa Fe First Judicial District Court (No: D-101-CV-2008-01895); and (b) litigation pending in the United States District Court Southern District of New York (Civ. No. 09-2363; Civ. No: 1:08cv5523).
7. Pricewaterhouse Coopers LLP: is a co-defendant with, among others, EY LLP in: (a) a litigation pending in the State of New Mexico County of Santa Fe First Judicial District Court (No: D-101-CV-2008-01895); (b) a litigation pending in the Commonwealth of Massachusetts Superior Court – Suffolk (Case No: CA No: 12-1965); (c) a litigation pending In the Supreme Court of British Columbia (Vancouver) (Case No: S-114999) and (d) a litigation pending in the United States Circuit Court of Appeals for the Second Circuit (Case No: 12-0156-cv(L)).

8. Raymond James & Associates: is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No: 1:08cv5523).
9. Santander Investment Securities Inc.: is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No: 1:08cv5523).
10. SG Americas Securities LLC: is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No: 1:08cv5523).
11. State Street Corporation: is a co-defendant with, among others, EY LLP in an action pending in the United States District Court for the District of Massachusetts (Master File No: 09-cv-12146).
12. UBS Investment Bank; UBS Securities LLC: is a co-defendant with, among others, EY LLP in: (a) litigation pending in the United States District Court Southern District of New York (Civ. No. 09-2363; Case No: 1:08-cv-5523); (b) a litigation pending in the State of New Mexico County of Santa Fe First Judicial District Court (Case No: D-101-CV-2008-01895); and (c) an action pending in the United States District Court for the District of Massachusetts (Master File No: 09-cv-12146).
13. RBC Capital Markets Corporation, Greenwich Capital Markets Inc., aka RBS Greenwich Capital: is a co-defendant with, among others, EY LLP in litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363; and Case No: 1:08-cv-5523).