

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

In Re:)	Chapter 11
)	Case No. 12-51502-659
)	(Jointly Administered)
PATRIOT COAL CORPORATION, <i>et al.</i>)	
)	
Debtors.)	Objection Deadline:
)	May 14, 2013 at 4:00 p.m.
)	(prevailing Central Time)
)	
)	Hearing Date (if necessary):
)	May 21, 2013 at 10:00 a.m.
)	(prevailing Central Time)

**FIRST INTERIM APPLICATION OF MESIROW FINANCIAL CONSULTING, LLC
AS FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF PATRIOT COAL CORPORATION, ET AL.,
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND FOR REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED
FOR THE PERIOD FROM JULY 24, 2012 THROUGH JANUARY 31, 2013**

Name of Applicant:	Mesirow Financial Consulting, LLC
Professional Services to:	The Official Committee of Unsecured Creditors
Retention:	Order Entered December 12, 2012 [Docket. No. 1706] <i>nunc pro tunc</i> to July 24, 2012
Period for which Compensation and Reimbursement are sought:	July 24, 2012 through January 31, 2013
Actual Amount of Compensation sought as actual, reasonable, and necessary:	\$982,971.00
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	<u>\$ 4,506.47</u>
Total Amount of Fees and Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$987,477.47</u>
Aggregate Amounts Paid from July 24, 2012 Through April 2, 2013:	\$790,883.27
Balance Requested:	\$196,594.20
This is an:	Interim Application (First)
Average Rate per Hour	\$746.60

FEE APPLICATION SUMMARY

Number	Date Filed	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
First Monthly Application 7/24/12 - 11/30/12 Docket # 1844	12/28/2012	07/24/12 - 11/30/12	\$ 573,630.00	\$ 2,250.31	\$ 458,904.00	\$ 2,250.31
Second Monthly Application 12/1/12 - 12/31/12 Docket # 2430	1/22/2013	12/1/12 - 12/31/12	\$ 217,243.50	\$ 2,256.16	\$ 173,794.80	\$ 2,256.16
Third Monthly Application 1/1/13 - 1/31/13 Docket # 3009	2/28/2013	1/1/13 - 1/31/13	\$ 192,097.50	\$ -	\$ 153,678.00	\$ -
TOTAL			\$ 982,971.00	\$ 4,506.47	\$ 786,376.80	\$ 4,506.47

TIME SUMMARY BY PROFESSIONAL
For the Period of July 24, 2012 through January 31, 2013

<u>PROFESSIONALS</u>				
<u>Employee Name</u>	<u>Titles</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Fees Billed in Application</u>
Darr, Stephen	Senior Managing Director	15.2	\$ 895.00	\$ 13,604.00
Kehl, Monty	Senior Managing Director	369.1	895.00	330,344.50
Lattig, Larry	Senior Managing Director	119.0	895.00	106,505.00
Williams, Jack	Senior Managing Director	206.4	895.00	184,728.00
Faulkner, Kevin	Senior Vice President	3.0	755.00	2,265.00
Hayes, Brad	Senior Vice President	18.8	725.00	13,630.00
Thatcher, Michael	Senior Vice President	90.2	755.00	68,101.00
Vidal, Adriana	Senior Vice President	195.0	755.00	147,225.00
Parkins, Zachary	Vice President	46.3	595.00	27,548.50
Wooley, Erin	Vice President	111.2	625.00	69,500.00
Yamauchi, Ryan	Vice President	27.1	595.00	16,124.50
Boyer, Michael	Senior Associate	45.6	555.00	25,308.00
Ruegg, Daniel	Senior Associate	26.8	495.00	13,266.00
Amiot, Alison	Paraprofessional	42.9	210.00	9,009.00
		1,316.6		
Total fees covering July 24, 2013 through January 31, 2013				1,027,158.50
Less Travel time at 1/2 Billing Rates				(9,187.50)
Less Voluntary Reduction (Employment Application)				(35,000.00)
Total fees due				\$ 982,971.00
Blended Rate			\$ 746.60	

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EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

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CREDITORS OF PATRIOT COAL CORPORATION, ET AL.,
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND FOR REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED
FOR THE PERIOD FROM JULY 24, 2012 THROUGH JANUARY 31, 2013**

Mesirow Financial Consulting, LLC (“MFC”), financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) of Patriot Coal Corporation and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), in support of this first application (the “Application”) for interim allowance of compensation for professional services rendered and reimbursement of expenses incurred from July 24, 2012 through and including January 31, 2013 (the “First Interim Fee Period”), respectfully represents:

PRELIMINARY STATEMENT

1. By this Application and pursuant to sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Eastern

District of Missouri (the “Local Rules”), and the various guidelines promulgated by the Office of the United States Trustee and the United States Trustee for Eastern Division, Eastern District of Missouri (the “US Trustee”) (collectively the “UST Guidelines”), MFC requests that this Court authorize interim allowance of compensation for professional services rendered and reimbursement of expenses incurred during the First Interim Fee Period in the amount of \$987,477.47 (the “Application Amount”). The Application Amount includes \$982,971.00 in fees for services rendered to the Committee during the First Interim Fee Period and reimbursement of \$4,506.47 in actual and necessary expenses MFC incurred in connection with its rendering of professional services during the First Interim Fee Period.

JURISDICTION AND VENUE

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

BACKGROUND AND RETENTION

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

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

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

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

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

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

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

INFORMATION REQUIRED BY LOCAL RULES

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

10. The Johnson Factors are as follows:

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

- d. The preclusion of employment due to acceptance of the case.
Acceptance of this case did not preclude MFC from other employment, but the professionals involved in this case devoted significant portions of their time to the Committee's affairs and were, to that extent, unable to address other matters.
- e. The customary fee. The rates charged by MFC in this matter are commensurate with rates it charges for similar clients on similar matters.
- f. Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly basis.
- g. Time limitations imposed by the client or the circumstances. These cases posed time pressures that were at least as constraining as in a typical Chapter 11 case.
- h. The amount involved and the results obtained. MFC worked diligently to advocate for the Committee and obtained results that were reasonable in the difficult circumstances of this case.
- i. The experience, reputation and ability of the professionals. The professionals representing the Committee in this engagement are highly skilled and experienced in restructurings and financial advisory.
- j. The undesirability of the case. This is not an undesirable case.
- k. The nature and length of the professional relationship with the client.
The Committee selected MFC as its financial advisors on July 24, 2012.

1. Awards in similar cases. The fees requested in this case are in line with awards made in similar matters.

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

11. By this Application, MFC seeks (i) an interim allowance of compensation for the professional services rendered by it, as financial advisor for the Committee, during the First Interim Fee Period in the amount of \$982,971.00 and (ii) reimbursement of actual and necessary expenses incurred by MFC during the First Interim Fee Period in connection with the rendering of professional services to the Committee in the amount of \$4,506.47 during the First Interim Fee Period.

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

- a. On December 28, 2012, MFC filed its first monthly fee statement for the period from July 24, 2012 through and including November 30, 2012 [Docket No. 1844] (the “First Monthly Fee Statement”). The First Monthly Fee Statement sought (i) an allowance of \$573,630.00 as compensation for professional services rendered and (ii) the reimbursement of \$2,250.31 in expenses. On or about February 12, 2013, MFC received payment of \$461,154.31 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional services rendered and reimbursement of 100% of expenses incurred during the period from July 24, 2012 through November 30, 2012.

- b. On January 22, 2013, MFC filed its second monthly fee statement for the period from December 1, 2012 through and including December 31, 2012 [Docket No. 2430] (the “Second Monthly Fee Statement”). The Second Monthly Fee Statement sought (i) an allowance of \$217,243.50 as compensation for professional services rendered and (ii) the reimbursement of \$2,256.16 in expenses. On or about February 12, 2013, MFC received payment of \$176,050.96 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional services rendered and reimbursement of 100% of expenses incurred during the period from December 1, 2012 through December 31, 2012.
- c. On February 28, 2013, MFC filed its third monthly fee statement for the period from January 1, 2013 through and including January 31, 2013 [Docket No. 3009] (the “Third Monthly Fee Statement”). The Third Monthly Fee Statement sought (i) an allowance of \$192,097.50 as compensation for professional services rendered and (ii) the reimbursement of \$0.00 in expenses. On or about March 18, 2013, MFC received payment of \$153,678.00 from Patriot Coal Corporation representing payment of 80% of compensation sought for professional services rendered and reimbursement of 100% of expenses incurred during the period from January 1, 2013 through January 31, 2013.

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

14. Pursuant to the terms of the Interim Compensation Order, MFC is seeking interim allowance and payment of fees of \$982,971.00 (100% of the fees), of which \$786,376.80 has been paid and \$4,506.47 (100% of the expenses), of which \$4,506.47 has been paid.

THE FEE APPLICATION

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

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

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

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

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

20. Attached as **Exhibits D1 – D10** hereto are the detailed daily descriptions of services rendered by each professional and paraprofessional and billed to the estate during the First Interim Fee Period for each category, including the hours necessarily incurred with respect

to each task and the resultant fees. Exhibit D-10 (Travel Time) reflects fees billed at one-half the normal hourly rate for the MFC professionals' travel time.

21. MFC has reduced its fees relating to the preparation of the employment application by \$35,000.00 to reflect a voluntary reduction.

SUMMARY OF SERVICES RENDERED

22. Activities performed by MFC professionals in the First Interim Fee Period are categorized below. Detailed descriptions of services rendered by each MFC professional and paraprofessional on a daily basis are presented in Exhibits D1 – D10.

- a. Case Administration (5.3 hours incurred)
- b. Court Hearings and Committee Meetings/Communications (97.3 hours incurred)
- c. Creditor Issues and Information Requests (16.9 hours incurred)
- d. Debtors' Meetings and Communications (39.3 hours incurred)
- e. Employee-related Benefits/KEIP Analysis (266.8 hours incurred)
- f. Employment Application (121.7 hours incurred)
- g. Fee Applications and Fee Statements (48.6 hours incurred)
- h. Financial and Company Analysis (286.6 hours incurred)
- i. Litigation Support (413.1 hours incurred)
- j. Travel Time (21.0 hours incurred) - All travel time has been billed at one-half the hourly rates of the MFC professional traveling.

23. **Case Administration:** Implementation of efficient project management and administration of the overall case activities. Specific tasks related to review of confidentiality agreements and review and discussion of procedures and protocol in Eastern

District of Missouri. MFC incurred a total of 5.3 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

24. **Court Hearings and Committee Meetings/Communications:** MFC has been involved in on-going communications with the Committee and its professionals. There have been regular teleconference calls with the Committee and its professionals. MFC's efforts include preparation for and participation in numerous teleconference calls and in person meetings to discuss various bankruptcy related issues as well as preparation and presentation of reports on cash management, intercompany balances and historical compensation. MFC also attended (telephonically) the hearing on the UMWA's Motion to Transfer the Case to the Southern District of West Virginia and other hearings. MFC incurred a total of 97.3 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

25. **Creditor Issues and Information Requests:** MFC responded to questions and requests from members of the Committee and unsecured creditors as well as those parties' counsel, and Debtors' financial advisors. MFC sent information requests received from various creditors to the Debtors' financial advisor and maintained an inventory of documents received in response. MFC's efforts in this regard benefited the Debtors by providing information to committee member appointed in the cases and other unsecured creditors so that they could perform analyses and make decisions to benefit their constituencies. MFC incurred a total of 16.9 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

26. **Debtors' Meetings and Communications:** MFC participated in numerous telephonic meetings with the Debtors' financial advisors on topics including intercompany transactions and balances, legacy liabilities, cash flow forecasts and the claims

reconciliation process. MFC attended an in-person meeting during which the Debtors presented their updated business plan to the Committee professionals and a telephonic meeting where the Debtors presented their updated business plan to the Committee. MFC incurred a total of 39.3 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

27. **Employee-related Benefits/KEIP Analysis:** MFC was responsible for a significant portion of the CERP and AIP work stream to assist the Committee to consider the Debtors' proposed incentive and retention program. Specific tasks included participation in telephonic meetings with MFC's employee compensation specialist to discuss potential employee compensation issues; provide comments on the Debtors' original and revised plans, comparison of the terms of the Debtors' plans to plans filed in other bankruptcies and presentation of findings to the Committee and its professionals and study of presentations prepared by the Debtors, Towers Watson and Blackstone regarding the Debtors' original and revised plans. MFC analyzed historical compensation at the Debtors and their competitors. MFC participated in meetings with the Committee and its professionals as well as the Debtors' professionals to discuss the original and revised proposed CERP and AIP. MFC reviewed the revised proposed CERP and AIP and compared it to the original proposed CERP and AIP. MFC incurred a total of 266.8 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

28. **Employment Application:** MFC prepared the application, affidavit, and proposed order to be filed with the Court. MFC participated in meetings with other Committee professionals to establish division of duties for financial advisors. MFC corresponded with the US Trustee on its proposed retention documents. MFC conducted a relationship search to determine which parties to disclose in the affidavit. Note that MFC has voluntarily reduced its

fees relating to the preparation of the employment application by \$35,000.00. MFC incurred a total of 121.7 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

29. **Fee Applications and Fee Statements:** MFC prepared fee applications, as required, to comply with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the UST Guidelines, the compensation procedures and other guidelines governing payment of professionals in these Chapter 11 Cases. MFC incurred a total of 48.6 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

30. **Financial and Company Analysis:** In connection with this activity MFC analyzed and reviewed the Debtors' on-going operating and financial performance. Specific tasks included review of various motions filed with the Court and certain objections, study of the Debtors' intercompany transactions and balances, review of intercompany contracts and preparation of summary of key terms, preparation of summary of Debtors' intercompany balances based on Schedules of Assets and Liabilities, participation in telephonic meetings with the Debtors and their financial advisors to discuss intercompany transactions, preparation of report to Committee on intercompany accounts, review and reporting on the Estate's bank accounts and cash management process and communication with Debtors' financial advisors regarding the claims reconciliation process. MFC incurred a total of 286.6 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

31. **Litigation Support:** MFC performed tasks in support of potential litigation actions on behalf of the Committee. The major litigation support work included analysis of the Debtors' court filings, SEC documents and DIP agreements and preparation of a matrix of potential litigation issues. The work also included review of information on

environmental issues, OPEB, other post-retirement obligations and Multi-employer Pension Plans. MFC prepared a memorandum summarizing key points; analyzing potential claims and actions against the Parent company. These included preparation of exhibits illustrating financial results of Patriot following spin-off from Peabody; analysis of the spin-off and avoidance issues. Mesirow compiled charts summarizing the steps of the Patriot spin-off from Peabody; reviewed SEC filings regarding ARO and selenium accruals; analyzed documents regarding solvency issues; analyzed the spinoff and potential fraudulent transfer issues including analysis of pre and post spin market activity regarding companies in financial distress; analysis of settlements regarding environmental issues and how those settlements would impact solvency analysis; analysis of the solvency/valuation opinion prepared by Duff and Phelps; assistance with preparation of Rule 2004 request of Peabody. MFC incurred a total of 413.1 hours during the period July 24, 2012 through January 31, 2013 with regard to this activity.

32. **Travel Time:** MFC personnel traveled to New York three separate occasions – for the MFC retention hearing, to meet with the Debtors to review the updated business plan and for the Debtors’ presentation to the Committee. MFC personnel also traveled to St. Louis for intercompany account review. All travel time has been billed at one-half the hourly rates of the MFC professional traveling.

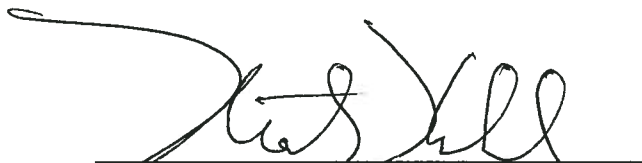
CONCLUSION

WHEREFORE, MFC respectfully requests that this Court enter an order (a) allowing MFC interim compensation in an amount equal to \$982,971.00; (b) awarding MFC reimbursement of actual, necessary expenses incurred in connection with the rendition of services during the First Interim Fee Period in the amount of \$4,506.47; (c) authorizing and directing the Debtors to pay MFC, to the extent not already paid, \$987,477.47, representing

100% of fees for services rendered during the First Interim Fee Period and 100% of expenses associated with such services; and (d) such other further relief as may be just or proper.

Dated: Chicago, Illinois
April 15, 2013

Respectfully submitted:

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

Monty Kehl, Senior Managing Director
Mesirow Financial Consulting, LLC
353 North Clark Street
Chicago, IL 60654
(312) 595-8566
FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS

PATRIOT COAL CORPORATION, et al.

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES
FOR THE PERIOD JULY 24, 2012 THROUGH JANUARY 31, 2013**

EXHIBIT A

Listed below are the Mesirow Financial Consulting, LLC professionals who performed services during the referenced period, their respective hourly rates, hours incurred, and associated fees.

Name	Title	Rate	Hours	Fees
Darr, Stephen	Senior Managing Director	\$ 895.00	15.2	\$ 13,604.00
Kehl, Monty	Senior Managing Director	895.00	369.1	330,344.50
Lattig, Larry	Senior Managing Director	895.00	119.0	106,505.00
Williams, Jack	Senior Managing Director	895.00	206.4	184,728.00
Faulkner, Kevin	Senior Vice President	755.00	3.0	2,265.00
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Thatcher, Michael	Senior Vice President	755.00	90.2	68,101.00
Vidal, Adriana	Senior Vice President	755.00	195.0	147,225.00
Parkins, Zachary	Vice President	595.00	46.3	27,548.50
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Yamauchi, Ryan	Vice President	595.00	27.1	16,124.50
Boyer, Michael	Senior Associate	555.00	45.6	25,308.00
Ruegg, Daniel	Senior Associate	495.00	26.8	13,266.00
Amiot, Alison	Paraprofessional	210.00	42.9	9,009.00
Total			1,316.6	\$ 1,027,158.50
Less Travel time at 1/2 Billing Rates				(9,187.50)
TOTALS:			1,316.6	\$ 1,017,971.00

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

Net Fees \$ 982,971.00

Total Expenses \$ 4,506.47

Total Fees & Expenses Due \$ 987,477.47

Total Hourly Blended Rate \$ 746.60

PATRIOT COAL CORPORATION, et al.

**SUMMARY OF PROFESSIONAL TIME CHARGES AND FEES
BY TIME DETAIL CATEGORY
FOR THE PERIOD JULY 24, 2012 THROUGH JANUARY 31, 2013**

EXHIBIT B

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

Exhibit	Time Detail Category	Hours	Fees
D-1	Case Administration	5.3	\$ 4,332.50
D-2	Court Hearings and Committee Meetings/Communications	97.3	\$ 85,039.50
D-3	Creditor Issues and Information Requests	16.9	\$ 14,537.50
D-4	Debtors' Meetings and Communications	39.3	\$ 34,114.50
D-5	Employee-related Benefits/KEIP Analysis	266.8	\$ 186,339.00
D-6	Employment Application ¹	121.7	\$ 61,880.00
D-7	Fee Applications and Fee Statements	48.6	\$ 22,879.00
D-8	Financial and Company Analysis	286.6	\$ 221,136.00
D-9	Litigation Support	413.1	\$ 343,525.50
D-10	Travel Time ²	21.0	\$ 9,187.50
	Subtotal:		\$ 982,971.00
	TOTALS:	1,316.6	\$ 982,971.00

Total Expenses	<u>\$ 4,506.47</u>
Total Fees and Expenses Due	<u><u>\$ 987,477.47</u></u>

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

² This reflects non-working travel time billed at half rate.

EXHIBIT C

PATRIOT COAL CORPORATION, et al.
Summary of Expenses
July 24, 2012 through January 31, 2013

Listed below are the expenses incurred for each expense category:

Expense Category	Amount
Airfare	\$ 2,698.00
Ground Transportation	908.26
Lodging ¹	800.00
Meals ²	70.21
Miscellaneous	30.00
Total Expenses Requested	\$ <u>4,506.47</u>

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

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

EXHIBIT C-1

PATRIOT COAL CORPORATION, et al.
Detail of Expenses
July 24, 2012 through January 31, 2013

Name	Date	Description	Amount
<i>Air</i>			
Kehl, Monty	10/9/2012	Air (Round trip from Chicago to New York).	\$ 814.60
Kehl, Monty	10/28/2012	Air (One way from Chicago to New York).	\$ 292.80
Kehl, Monty	10/30/2012	Air (One way from New York to Chicago).	\$ 292.80
Kehl, Monty	12/4/2012	Air (Round trip from Chicago to New York).	\$ 585.60
Kehl, Monty	12/11/2012	Air (One way from Chicago to St. Louis).	\$ 208.80
Kehl, Monty	12/11/2012	Air (One way from St. Louis to Chicago).	\$ 139.80
Vidal, Adriana	12/11/2012	Air (One way from Chicago to St. Louis).	\$ 208.80
Vidal, Adriana	12/11/2012	Air (One way from St. Louis to Chicago).	\$ 154.80
			Subtotal - Air
			\$ 2,698.00
<i>Ground Transportation</i>			
Kehl, Monty	10/10/2012	Ground Transportation (From MFC Office to Chicago O'Hare).	\$ 49.55
Kehl, Monty	10/10/2012	Ground Transportation (From LaGuardia to Hotel).	\$ 40.70
Kehl, Monty	10/11/2012	Ground Transportation (From Hotel to Retention Hearing).	\$ 25.20
Kehl, Monty	10/11/2012	Ground Transportation (From Retention Hearing to Hotel).	\$ 29.40
Kehl, Monty	10/11/2012	Ground Transportation (From MFC Office to LaGuardia).	\$ 42.36
Kehl, Monty	10/11/2012	Ground Transportation (From Chicago O'Hare to Home).	\$ 20.00
Kehl, Monty	11/5/2012	Ground Transportation (From Home to Chicago O'Hare).	\$ 48.75
Kehl, Monty	11/5/2012	Ground Transportation (From LaGuardia to Meeting).	\$ 42.80
Kehl, Monty	11/5/2012	Ground Transportation (From Meeting to LaGuardia).	\$ 46.00
Kehl, Monty	11/5/2012	Ground Transportation (From Chicago O'Hare to Home).	\$ 46.85
Kehl, Monty	12/4/2012	Ground Transportation (From MFC Chicago Office to Chicago O'Hare).	\$ 48.25
Kehl, Monty	12/4/2012	Ground Transportation (From LaGuardia to Hotel).	\$ 49.56
Kehl, Monty	12/5/2012	Ground Transportation (From Hotel to LaGuardia).	\$ 44.76
Kehl, Monty	12/5/2012	Ground Transportation (From Chicago O'Hare to MFC Chicago Office).	\$ 48.00
Kehl, Monty	12/5/2012	Ground Transportation (From MFC Chicago Office to Home).	\$ 10.00
Kehl, Monty	12/11/2012	Ground Transportation (From Home to Chicago Midway).	\$ 38.06
Kehl, Monty	12/11/2012	Ground Transportation (Car Rental, 1 Day).	\$ 84.37
Vidal, Adriana	12/11/2012	Ground Transportation (From MFC Chicago Office to Chicago Midway).	\$ 45.00
Vidal, Adriana	12/11/2012	Ground Transportation (From Chicago O'Hare to MFC Chicago Office).	\$ 42.65
Vidal, Adriana	12/12/2012	Ground Transportation (From MFC Chicago Office to Chicago O'Hare).	\$ 55.00
Vidal, Adriana	12/12/2012	Ground Transportation (From Miami Airport Parking, 3 Days).	\$ 51.00
			Subtotal - Ground Transportation
			\$ 908.26
<i>Lodging¹</i>			
Kehl, Monty	10/11/2012	Lodging (1 night, New York).	\$ 400.00
Kehl, Monty	12/4/2012	Lodging (1 night, New York).	\$ 400.00
			Subtotal - Lodging
			\$ 800.00
<i>Meals²</i>			
Kehl, Monty	10/10/2012	Meals (Travel Dinner, 1 person).	\$ 20.00
Kehl, Monty	11/5/2012	Meals (Travel Dinner, 1 person).	\$ 8.50
Kehl, Monty	12/4/2012	Meals (Travel Dinner, 1 person).	\$ 20.00
Kehl, Monty	12/11/2012	Meals (Working Travel Lunch, 2 people).	\$ 21.71
			Subtotal - Meals
			\$ 70.21
<i>Miscellaneous</i>			
Kehl, Monty	11/16/2012	Miscellaneous (Court Call charge to participate in hearing for MFC retention).	\$ 30.00
			Subtotal - Miscellaneous
			\$ 30.00
			Grand Total
			\$ 4,506.47

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

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

EXHIBIT D-1

PATRIOT COAL CORPORATION, et al.
Case Administration
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	8/14/2012	Review language from confidentiality agreement and provide comments to UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	8/14/2012	Direct response to Debtors regarding confidentiality of information provided.	0.2	\$ 895	\$ 179.00
Kehl, Monty	8/15/2012	Review and execute fully revised copy of confidentiality agreement.	0.2	\$ 895	\$ 179.00
Lattig, Larry	11/14/2012	Review UCC counsel's draft interim fee application and pleading update received from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/27/2012	Review Judge Chapman's change of venue decision.	0.5	\$ 895	\$ 447.50
Kehl, Monty	11/28/2012	Call with UCC counsel to discuss change of venue decision and impact on pending motions.	0.6	\$ 895	\$ 537.00
Kehl, Monty	12/3/2012	Participate in call with UCC counsel to discuss new venue.	0.8	\$ 895	\$ 716.00
Kehl, Monty	12/7/2012	Participate in UCC professionals call to discuss new venue.	0.5	\$ 895	\$ 447.50
Amiot, Alison	12/20/2012	Participate in UCC professionals call to review procedures and protocol in Eastern District of Missouri.	0.6	\$ 210	\$ 126.00
Kehl, Monty	12/20/2012	Participate in UCC professionals call to review procedures and protocol in Eastern District of Missouri.	0.6	\$ 895	\$ 537.00
Case Administration Total			<u>5.3</u>		<u>\$ 4,332.50</u>

EXHIBIT D-2

PATRIOT COAL CORPORATION, et al.
Court Hearings and Committee Meetings/Communications
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Lattig, Larry	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Williams, Jack	7/30/2012	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	8/3/2012	Correspond with UCC counsel regarding UCC call agenda and cash flow report for UCC.	0.3	\$ 895	\$ 268.50
Kehl, Monty	8/7/2012	Participate in UCC call.	0.8	\$ 895	\$ 716.00
Kehl, Monty	8/7/2012	Prepare financial report for UCC call.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	8/7/2012	Participate in UCC call.	0.8	\$ 895	\$ 716.00
Lattig, Larry	8/24/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Lattig, Larry	8/31/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	9/7/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	9/11/2012	Participate telephonically in change of venue hearing.	3.4	\$ 895	\$ 3,043.00
Lattig, Larry	9/11/2012	Participate telephonically in change of venue hearing.	0.8	\$ 895	\$ 716.00
Kehl, Monty	9/12/2012	Participate telephonically in portion of continuation of change of venue hearing.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	9/14/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Lattig, Larry	9/14/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	9/18/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Lattig, Larry	9/18/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	9/21/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/21/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	9/25/2012	Prepare for and participate in conference call to discuss lift stay motion.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	9/28/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	10/1/2012	Analyze information distributed by UCC counsel in preparation for UCC call.	0.5	\$ 895	\$ 447.50
Lattig, Larry	10/1/2012	Participate in professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	10/2/2012	Participate in UCC call.	1.5	\$ 895	\$ 1,342.50
Lattig, Larry	10/2/2012	Participate in UCC call.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	10/5/2012	Participate in UCC professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	10/11/2012	Prepare with UCC counsel for MFC retention hearing.	0.6	\$ 895	\$ 537.00
Kehl, Monty	10/11/2012	Attend retention hearing.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	10/12/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	10/12/2012	Participate in professionals call.	0.9	\$ 895	\$ 805.50
Lattig, Larry	10/31/2012	Review summary of pleadings recently filed with the Court received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	11/8/2012	Review summary of professionals meeting received from UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	11/12/2012	Review and provide comments to draft UCC minutes.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/13/2012	Participate in UCC call.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/13/2012	Discuss Debtors' cash management system with UCC member's financial advisor.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/16/2012	Participate in UCC professionals call.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	11/18/2012	Review November 15, 2012 hearing transcript received from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/20/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	11/25/2012	Distribute draft of intercompany report to UCC counsel with commentary.	0.4	\$ 895	\$ 358.00
Lattig, Larry	11/26/2012	Review memorandum regarding UCC meeting update and pleading update received from UCC counsel.	0.9	\$ 895	\$ 805.50
Kehl, Monty	11/27/2012	Participate in UCC call.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	11/27/2012	Participate in UCC professionals call.	0.5	\$ 895	\$ 447.50
Vidal, Adriana	11/27/2012	Participate in UCC call.	2.3	\$ 755	\$ 1,736.50
Kehl, Monty	11/27/2012	Prepare oral presentation of intercompany report for UCC.	0.7	\$ 895	\$ 626.50
Lattig, Larry	11/30/2012	Attend professionals call.	1.0	\$ 895	\$ 895.00
Kehl, Monty	12/3/2012	Participate in professionals call.	1.1	\$ 895	\$ 984.50
Kehl, Monty	12/5/2012	Participate in UCC meeting.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/7/2012	Participate in UCC professionals call.	0.5	\$ 895	\$ 447.50
Kehl, Monty	12/7/2012	Participate in UCC call.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	12/14/2012	Participate in UCC professionals call.	0.7	\$ 895	\$ 626.50
Kehl, Monty	12/14/2012	Design summary diagram of Debtors' cash management process for UCC report.	1.1	\$ 895	\$ 984.50

EXHIBIT D-2

PATRIOT COAL CORPORATION, et al.
Court Hearings and Committee Meetings/Communications
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	12/14/2012	Initiate report to UCC.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	12/14/2012	Participate in UCC professionals call.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	12/14/2012	Participate in UCC professionals call.	0.7	\$ 755	\$ 528.50
Kehl, Monty	12/17/2012	Review and revise cash management diagram.	0.8	\$ 895	\$ 716.00
Kehl, Monty	12/17/2012	Direct report to the UCC.	1.7	\$ 895	\$ 1,521.50
Vidal, Adriana	12/17/2012	Update and review the Debtors cash management system slide to be included in MFC's presentation to the UCC.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	12/17/2012	Update and review the Debtors intercompany analysis from June 30, 2012 through November 30, 2012 to include in MFC's presentation to the UCC.	1.2	\$ 755	\$ 906.00
Vidal, Adriana	12/17/2012	Compile and review MFC's report to the UCC including analysis summary and exhibits.	1.5	\$ 755	\$ 1,132.50
Kehl, Monty	12/18/2012	Revise report on intercompany transactions for UCC.	1.1	\$ 895	\$ 984.50
Kehl, Monty	12/19/2012	Participate in UCC professionals call.	0.6	\$ 895	\$ 537.00
Kehl, Monty	12/19/2012	Participate in UCC call.	1.6	\$ 895	\$ 1,432.00
Lattig, Larry	12/19/2012	Review MFC report to the UCC received from UCC counsel.	0.7	\$ 895	\$ 626.50
Lattig, Larry	12/19/2012	Participate in UCC professionals call.	0.6	\$ 895	\$ 537.00
Lattig, Larry	12/19/2012	Participate in UCC call.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	12/19/2012	Participate in UCC professionals call.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/19/2012	Participate in UCC call.	1.6	\$ 755	\$ 1,208.00
Kehl, Monty	1/3/2013	Direct report to UCC for historical compensation.	1.1	\$ 895	\$ 984.50
Kehl, Monty	1/3/2013	Study tabulation status of data room information and items sent to UCC.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/4/2013	Direct interim report to UCC.	0.7	\$ 895	\$ 626.50
Lattig, Larry	1/4/2013	Participate in due diligence conference call with UCC counsel.	0.5	\$ 895	\$ 447.50
Kehl, Monty	1/5/2013	Direct interim report to the UCC.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	1/5/2013	Receive direction from M. Kehl (MFC) in updating the draft presentation to the UCC.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/6/2013	Review and provide revision to interim report to UCC.	1.1	\$ 895	\$ 984.50
Vidal, Adriana	1/6/2013	Review of M. Kehl's (MFC) commentary to the MFC's draft report to the UCC.	0.2	\$ 755	\$ 151.00
Kehl, Monty	1/7/2013	Review and revise draft report to UCC.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	1/7/2013	Update and review MFC's draft presentation to the UCC to include commentary from M. Kehl (MFC).	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/7/2013	Communications with M. Kehl (MFC) regarding the status of the MFC's draft presentation.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/8/2013	Participate in UCC professionals call to prepare for UCC call.	0.6	\$ 895	\$ 537.00
Kehl, Monty	1/8/2013	Participate in UCC call.	1.7	\$ 895	\$ 1,521.50
Vidal, Adriana	1/8/2013	Participate in UCC professionals call to prepare for UCC call.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/8/2013	Participate in UCC call.	1.7	\$ 755	\$ 1,283.50
Vidal, Adriana	1/16/2013	Receive guidance from M. Kehl (MFC) regarding providing status update on professionals call.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/22/2013	Participate in UCC professional call to prepare for UCC call.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/22/2013	Participate in UCC call.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	1/22/2013	Participate in UCC call.	1.8	\$ 895	\$ 1,611.00
Vidal, Adriana	1/22/2013	Participate in UCC professional call to prepare for UCC call.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/22/2013	Participate in UCC call.	1.8	\$ 755	\$ 1,359.00
Lattig, Larry	1/28/2013	Read Aurelius letter seeking to join UCC and accompanying comments received from UCC counsel.	0.3	\$ 895	\$ 268.50
Kehl, Monty	1/29/2013	Participate telephonically in hearing.	0.8	\$ 895	\$ 716.00
Lattig, Larry	1/29/2013	Participate telephonically in hearing.	0.8	\$ 895	\$ 716.00
Court Hearings and Committee Meetings/Communications Total			97.3		\$ 85,039.50

EXHIBIT D-3

PATRIOT COAL CORPORATION, et al.
Creditor Issues and Information Requests
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	12/6/2012	Call with UCC member's financial advisor.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	12/21/2012	Call with advisor to UCC member to discuss intercompany activity and solvency analysis.	1.0	\$ 895	\$ 895.00
Vidal, Adriana	12/21/2012	Call with advisor to UCC member to discuss intercompany activity and solvency analysis.	1.0	\$ 755	\$ 755.00
Kehl, Monty	12/24/2012	Review information request received from UCC member.	0.6	\$ 895	\$ 537.00
Kehl, Monty	12/24/2012	Compile information in response to UCC member request and transmit.	0.9	\$ 895	\$ 805.50
Kehl, Monty	1/2/2013	Direct protocol for responding to UCC information request.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	1/2/2013	Receive direction from M. Kehl (MFC) regarding UCC members and their respective financial advisors' data requests.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/2/2013	Draft and review email to D. Tobin (Houlihan Lokey) requesting access to the Debtors' Project Marley data room for E. Wooley (MFC).	0.1	\$ 755	\$ 75.50
Vidal, Adriana	1/2/2013	Draft and review email to J. Mazzotti (Alix Partners) requesting status update with respect to the post-petition intercompany activity analysis grouped by categories.	0.1	\$ 755	\$ 75.50
Kehl, Monty	1/3/2013	Direct setting of protocol to respond to committee information requests.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	1/3/2013	Communications with S. Shahani and D. Tobin (both Houlihan Lokey) regarding access to the Debtors' Project Marley data room.	0.2	\$ 755	\$ 151.00
Kehl, Monty	1/4/2013	Participate in call with UCC counsel, committee member counsel and financial advisor to discuss possible litigation.	0.8	\$ 895	\$ 716.00
Lattig, Larry	1/8/2013	Review draft discovery request for Peabody received from UCC counsel.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	1/10/2013	Direct response to questions for Committee member's financial advisor.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	1/10/2013	Communications with J. Mazzotti (Alix Partners) regarding outstanding data requests.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/11/2013	Direct compilation of information in response to request from Committee member financial advisor.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	1/12/2013	Communications with S. Shahani (Houlihan Lokey) with respect to the files eligible and ineligible to share with UCC.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/12/2013	Communications with W. Elggren (Navigant) regarding index of the Debtors data room.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/12/2013	Review of documents identified as responsive to W. Elggren's (Navigant) request and draft of email regarding same to M. Kehl (MFC).	0.8	\$ 755	\$ 604.00
Kehl, Monty	1/14/2013	Call with UCC counsel to discuss information requests from Committee members.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/14/2013	Direct summary of committee information requests with comments on availability of date.	0.3	\$ 895	\$ 268.50
Kehl, Monty	1/15/2013	Finalize tabulation of Committee member information requests and send to UCC counsel.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/18/2013	Call with financial advisor for committee member to discuss Duff & Phelps Solvency analysis.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	1/18/2013	Review of the Debtors data room in order to identify documents requested to J. Mazzotti (Alix Partners) and email following up with same as to status of document request.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/18/2013	Communications with J. Mazzotti (Alix Partners) regarding the status of outstanding requests.	0.2	\$ 755	\$ 151.00
Kehl, Monty	1/22/2013	Correspond with financial advisor for committee member regarding Debtors' disclosure of consolidating financials.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	1/22/2013	Review of the Debtors data room in order to identify documents requested to J. Mazzotti (Alix Partners) and email following up with same as to status of document request.	0.2	\$ 755	\$ 151.00
Kehl, Monty	1/29/2013	Call with UCC counsel to discuss information requests from Committee member's financial advisor.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/29/2013	Call with Committee member's financial advisor to discuss information request.	1.1	\$ 895	\$ 984.50
Creditor Issues and Information Requests Total			16.9		\$ 14,537.50

EXHIBIT D-4

PATRIOT COAL CORPORATION, et al.
Debtors' Meetings and Communications
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	7/31/2012	Review Debtors' presentation to the UCC received from Houlihan.	3.2	\$ 895	\$ 2,864.00
Kehl, Monty	8/1/2012	Organize kick-off call with AlixPartners.	0.4	\$ 895	\$ 358.00
Kehl, Monty	8/2/2012	Participate in call with AlixPartners to discuss case, Debtors and information request.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	8/6/2012	Lead call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 895	\$ 984.50
Kehl, Monty	8/6/2012	Direct and revise follow up data requests.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/6/2012	Initiate MFC access to Patriot data room via the Debtors' professionals.	0.3	\$ 895	\$ 268.50
Lattig, Larry	8/6/2012	Participate in call with Debtors and their professionals to discuss cash flow forecast.	1.1	\$ 895	\$ 984.50
Kehl, Monty	8/23/2012	Study update from UCC counsel for 341 meeting.	0.6	\$ 895	\$ 537.00
Kehl, Monty	8/30/2012	Participate in call with Debtors, their counsel and advisors, UCC counsel and UCC investment bank to discuss pension and OPEB liabilities.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	8/30/2012	Participate in call with Debtors, their counsel and advisors, UCC counsel and UCC investment bank to discuss selenium treatment; permitting and liabilities.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	10/2/2012	Communicate with Debtors' advisors to initiate intercompany analysis.	0.5	\$ 895	\$ 447.50
Kehl, Monty	10/3/2012	Call with J. Mazzotti (AP Services) regarding intercompany liabilities.	0.4	\$ 895	\$ 358.00
Kehl, Monty	10/9/2012	Call with Debtors' personnel and their advisors to discuss intercompany balances.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	11/5/2012	Attend meeting with Debtors, their advisors, UCC counsel and financial advisors for presentation of updated business plan.	3.3	\$ 895	\$ 2,953.50
Kehl, Monty	11/5/2012	Review Debtors' historical financial information to prepare for meeting with Debtors.	0.8	\$ 895	\$ 716.00
Wooley, Erin	11/6/2012	Update schedule of documents requested.	0.4	\$ 625	\$ 250.00
Vidal, Adriana	11/7/2012	Conference call with J. Mazzotti (AP Services) regarding outstanding data requests.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/9/2012	Update and review listing of document requests to the Debtors.	0.6	\$ 755	\$ 453.00
Wooley, Erin	11/15/2012	Prepare memorandum to the files regarding the 11/15/12 conference call with the Debtors and AlixPartners.	0.9	\$ 625	\$ 562.50
Wooley, Erin	11/26/2012	Update schedule of documents requested.	0.6	\$ 625	\$ 375.00
Vidal, Adriana	11/29/2012	Review and update document request list and open items summary.	0.9	\$ 755	\$ 679.50
Lattig, Larry	12/3/2012	Review Debtors' presentation for December 5, 2012 UCC meeting.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	12/4/2012	Participate in Professionals meeting.	2.1	\$ 895	\$ 1,879.50
Williams, Jack	12/4/2012	Participate telephonically in Professionals meeting.	2.1	\$ 895	\$ 1,879.50
Kehl, Monty	12/5/2012	Participate in Debtors' presentation for the UCC.	4.3	\$ 895	\$ 3,848.50
Kehl, Monty	12/17/2012	Call with UCC counsel and Debtors to discuss intercompany accounts.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/4/2013	Participate in call with Debtors' financial advisor to discuss intercompany transactions.	1.1	\$ 895	\$ 984.50
Vidal, Adriana	1/4/2013	Participate in call with Debtors' financial advisor to discuss intercompany transactions.	1.1	\$ 755	\$ 830.50
Kehl, Monty	1/14/2013	Direct information request to Debtors.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/17/2013	Communicate with Debtors' financial advisor regarding information for December MOR.	0.6	\$ 895	\$ 537.00
Kehl, Monty	1/18/2013	Call with Debtors' financial advisor to discuss intercompany transactions.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	1/18/2013	Call with Debtors' financial advisor to discuss intercompany transactions.	0.8	\$ 755	\$ 604.00
Kehl, Monty	1/22/2013	Correspond with Debtors' financial advisor regarding filing of consolidating financial update UCC professionals and submit to counsel for filing.	0.8	\$ 895	\$ 716.00
Vidal, Adriana	1/22/2013	Communications with J. Mazzotti (Alix Partners) regarding status of data request.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	1/23/2013	Communications with J. Mazzotti (Alix Partners) regarding status of data request.	0.1	\$ 755	\$ 75.50
Kehl, Monty	1/29/2013	Communicate with Debtors' financial advisor on claims reconciliation process.	0.3	\$ 895	\$ 268.50
Debtors' Meetings and Communications Total			39.3		\$ 34,114.50

EXHIBIT D-5

PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

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

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PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.1	\$ 595	\$ 654.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	1.7	\$ 595	\$ 1,011.50
Yamauchi, Ryan	11/30/2012	Perform online database search queries and analyze KEIP documents for relevance regarding the bankruptcy of another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	11/30/2012	Document search methodology and findings.	0.6	\$ 595	\$ 357.00
Parkins, Zachary	12/1/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for details on the CERP Programs for an additional three possible comparable programs.	2.9	\$ 595	\$ 1,725.50
Parkins, Zachary	12/1/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for details on the CERP Programs for an additional two possible comparable programs.	2.2	\$ 595	\$ 1,309.00
Parkins, Zachary	12/1/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for details on the CERP Programs for an additional two possible comparable programs.	2.3	\$ 595	\$ 1,368.50
Ruegg, Daniel	12/1/2012	Analyze Key Employee Incentive Program specifics for possible comparable program.	1.8	\$ 495	\$ 891.00
Ruegg, Daniel	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.7	\$ 495	\$ 841.50
Ruegg, Daniel	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.8	\$ 495	\$ 891.00
Ruegg, Daniel	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.7	\$ 495	\$ 841.50
Ruegg, Daniel	12/1/2012	Participate in ad-hoc discussions and meetings regarding findings with team.	0.6	\$ 495	\$ 297.00
Vidal, Adriana	12/1/2012	Provide E. Wooley (MFC) with direction regarding the review of the Debtors' KEIP/KERP analysis.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	12/1/2012	Review of data received with respect to additional bankruptcy filings in New York and Delaware within the past thirteen months which included a KEIP/KERP.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	12/1/2012	Review of Debtors' presentation prepared by Blackstone regarding Retention and Incentive Plan Proposals.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	12/1/2012	Review of Debtors' presentation prepared by Towers Watson regarding Critical Employee Retention Plan for Mine Level and Other Employees.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	12/1/2012	Review of Debtors' presentation prepared by Towers Watson regarding 2013 Annual Incentive Plan Proposal.	0.9	\$ 755	\$ 679.50
Wooley, Erin	12/1/2012	Provide instruction to staff regarding KERP/KEIP analysis.	0.8	\$ 625	\$ 500.00
Wooley, Erin	12/1/2012	Discuss KERP/KEIP analysis with A. Vidal (MFC).	0.8	\$ 625	\$ 500.00
Wooley, Erin	12/1/2012	Review and discuss KERP/KEIP analysis with staff.	0.7	\$ 625	\$ 437.50
Wooley, Erin	12/1/2012	Analyze KERP/KEIP documents for another possible comparable program.	1.1	\$ 625	\$ 687.50
Wooley, Erin	12/1/2012	Review and update analysis prepared by staff with regard to the KERP/KEIP motions of selected companies.	2.6	\$ 625	\$ 1,625.00
Yamauchi, Ryan	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.3	\$ 595	\$ 773.50
Yamauchi, Ryan	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.2	\$ 595	\$ 714.00
Yamauchi, Ryan	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.3	\$ 595	\$ 773.50
Yamauchi, Ryan	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.3	\$ 595	\$ 773.50

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PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Yamauchi, Ryan	12/1/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.2	\$ 595	\$ 714.00
Yamauchi, Ryan	12/1/2012	Perform search for dockets for remaining companies on other databases.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	12/1/2012	Participate in ad-hoc discussions and meetings regarding findings with team.	0.6	\$ 595	\$ 357.00
Parkins, Zachary	12/2/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for details on the CERP Programs for an additional three possible comparable programs.	2.7	\$ 595	\$ 1,606.50
Parkins, Zachary	12/2/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for details on the CERP Programs for an additional three possible comparable programs.	2.6	\$ 595	\$ 1,547.00
Ruegg, Daniel	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.6	\$ 495	\$ 792.00
Ruegg, Daniel	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.6	\$ 495	\$ 792.00
Ruegg, Daniel	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.4	\$ 495	\$ 693.00
Ruegg, Daniel	12/2/2012	Analyze companies with Key Employee Incentive Program with incentivized bonus tiered and tied with EBITDA performance	1.3	\$ 495	\$ 643.50
Ruegg, Daniel	12/2/2012	Review of other team member's company analysis for consistency, clarity, and concision.	0.7	\$ 495	\$ 346.50
Ruegg, Daniel	12/2/2012	Participate in ad-hoc discussions and meetings regarding findings with team.	0.8	\$ 495	\$ 396.00
Vidal, Adriana	12/2/2012	Update and review analysis of the Debtors' CERP plan and comparison companies.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	12/2/2012	Update and review analysis of the Debtors' KEIP plan and comparison companies.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	12/2/2012	Review the KERP/KEIP motions/orders/objections from the various bankruptcy filings in the Debtors report.	1.6	\$ 755	\$ 1,208.00
Vidal, Adriana	12/2/2012	Provide staff with direction in reviewing and compiling the necessary KERP/KEIP data from the various bankruptcy filings.	0.7	\$ 755	\$ 528.50
Wooley, Erin	12/2/2012	Provide instruction to staff regarding KERP/KEIP analysis.	0.7	\$ 625	\$ 437.50
Wooley, Erin	12/2/2012	Review and discuss KERP/KEIP analysis with staff.	1.4	\$ 625	\$ 875.00
Wooley, Erin	12/2/2012	Update KERP/KEIP analysis with KEIP information that was not previously included in the analysis prepared by Blackstone.	1.6	\$ 625	\$ 1,000.00
Wooley, Erin	12/2/2012	Review and update KERP/KEIP analysis prepared by staff.	2.6	\$ 625	\$ 1,625.00
Wooley, Erin	12/2/2012	Analyze KEIP motions for selected companies.	2.1	\$ 625	\$ 1,312.50
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	1.2	\$ 595	\$ 714.00
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.8	\$ 595	\$ 476.00
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.8	\$ 595	\$ 476.00
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.8	\$ 595	\$ 476.00
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.7	\$ 595	\$ 416.50
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.8	\$ 595	\$ 476.00
Yamauchi, Ryan	12/2/2012	Analyze Key Employee Incentive Program specifics for another possible comparable program.	0.9	\$ 595	\$ 535.50
Yamauchi, Ryan	12/2/2012	Review of other team member's company analysis for consistency, clarity, and concision.	0.7	\$ 595	\$ 416.50
Yamauchi, Ryan	12/2/2012	Participate in ad-hoc discussions and meetings regarding findings with team.	0.8	\$ 595	\$ 476.00
Kehl, Monty	12/3/2012	Participate in call with UCC counsel to discuss proposed CERP and AIP.	0.9	\$ 895	\$ 805.50

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PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	12/3/2012	Direct screening of comparable companies for CERP analysis.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	12/3/2012	Direct analysis of historical compensation practices for Coal companies.	0.9	\$ 895	\$ 805.50
Kehl, Monty	12/3/2012	Review and provide comments on data from Blackstone received in support for proposed CERP.	1.4	\$ 895	\$ 1,253.00
Parkins, Zachary	12/3/2012	Analyze possible comparable program docket numbers 1710, 1759, 1778, and 1801 for information detailing the wind-down employee retention plan and management incentive plan.	2.3	\$ 595	\$ 1,368.50
Parkins, Zachary	12/3/2012	Analyze possible comparable program docket numbers 1810, 1816, 1831, 1843, and 1871 for information detailing the wind-down employee retention plan and management incentive plan.	2.5	\$ 595	\$ 1,487.50
Vidal, Adriana	12/3/2012	Update and review analysis of the Debtors' CERP plan and comparison companies.	1.2	\$ 755	\$ 906.00
Vidal, Adriana	12/3/2012	Update and review analysis of the Debtors' KEIP plan and comparison companies.	1.7	\$ 755	\$ 1,283.50
Vidal, Adriana	12/3/2012	Draft and review email to M. Kehl (MFC) summarizing variances between the Debtors' KEIP schedule and comparison companies.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	12/3/2012	Receive direction from M. Kehl (MFC) regarding the Debtors KERP and KEIP plans.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	12/3/2012	Provide staff with direction regarding additional review of the Debtors KERP and KEIP plans.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/3/2012	Provide staff with direction regarding additional review of another possible comparable program's KERP and KEIP plans.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	12/3/2012	Review of KEIP/KERP Plans in another possible comparable program.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	12/3/2012	Review and identify select docket entries for staff to review and summarize with respect to the Employee Retention Plan / Management Incentive Plan in the wind down of another possible comparable program.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	12/3/2012	Draft and review email to M. Kehl (MFC) with regards to the 25% limit discussed in 503(c) in the bankruptcy code.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	12/3/2012	Draft and review email to M. Kehl (MFC) with regards to additional bankruptcy filings in New York and Delaware within the past thirteen months which included a KEIP/KERP.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/3/2012	Provide staff with direction in compiling the KEIP/KERP analysis of bankruptcy filings in New York and Delaware within the past thirteen months which included a KEIP/KERP.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/3/2012	Draft and review email to M. Kehl (MFC) summarizing variances between the Debtors' CERP schedule and comparison companies.	0.9	\$ 755	\$ 679.50
Wooley, Erin	12/3/2012	Analyze the Motions and Orders with regard to the incentive plans that were not included within the KEIP analysis prepared by Blackstone.	1.9	\$ 625	\$ 1,187.50
Wooley, Erin	12/3/2012	Update analysis of KEIP plans.	1.1	\$ 625	\$ 687.50
Kehl, Monty	12/4/2012	Direct analysis of CERP and AIP.	1.1	\$ 895	\$ 984.50
Kehl, Monty	12/4/2012	Call with Debtors' financial advisor regarding proposed CERP.	0.6	\$ 895	\$ 537.00
Parkins, Zachary	12/4/2012	Analyze executive compensation from 2009-2011 for Patriot's competitors including Natural Resource Partners, Consol Energy, Arch Coal, Peabody Energy and James River.	1.4	\$ 595	\$ 833.00
Parkins, Zachary	12/4/2012	Analyze and review Debtor's November 2012 presentation "Retention and Incentive Plan Programs," KEIP Programs for an additional three possible comparable programs.	1.9	\$ 595	\$ 1,130.50
Parkins, Zachary	12/4/2012	Analyze Delaware bankruptcy filings detailing KEIP programs for an additional five possible comparable programs.	1.4	\$ 595	\$ 833.00
Parkins, Zachary	12/4/2012	Analyze Delaware bankruptcy filings detailing KEIP Programs for an additional four possible comparable programs.	1.3	\$ 595	\$ 773.50
Vidal, Adriana	12/4/2012	Review and analyze matrix compiled by staff of companies filing a KERP/KEIP plan in the NY, Delaware and Missouri in order to determine if companies can be deemed as comparable companies and correspondence to M. Kehl (MFC) regarding same.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/4/2012	Provide staff with guidance in reviewing the Debtors competitors benefits and most compensated employees.	0.4	\$ 755	\$ 302.00

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PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	12/4/2012	Review of analysis from staff regarding the Debtors' companies included on the CERP but not on the KEIP schedule.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/5/2012	Provide staff guidance in compiling matrix of companies listed in the Debtors KERP/ KEIP plan in order to determine if companies can be deemed as comparable companies pursuant to criteria received from M. Kehl (MFC).	0.6	\$ 755	\$ 453.00
Kehl, Monty	12/6/2012	Direct analysis proposed CERP and AIP.	1.3	\$ 895	\$ 1,163.50
Vidal, Adriana	12/6/2012	Review and analyze select comparable companies docket filings for 1113 motions and/or section 363 asset sale/going concern as well as date of filing.	2.9	\$ 755	\$ 2,189.50
Vidal, Adriana	12/6/2012	Review of the Debtors' competitors SEC filings regarding benefits reductions.	0.8	\$ 755	\$ 604.00
Kehl, Monty	12/7/2012	Review and comment on comparable company screening for proposed CERP and AIP.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	12/7/2012	Review analysis in trends in competitor compensation.	1.4	\$ 895	\$ 1,253.00
Parkins, Zachary	12/7/2012	Analyze companies included in Debtor's November 2012 presentation "Retention and Incentive Plan Programs," for union involvement and 1113 Motions.	2.4	\$ 595	\$ 1,428.00
Vidal, Adriana	12/7/2012	Provide staff with guidance in compiling the Debtors comparable companies with respect to KEIP/CERP in regards to 1113 motion, 363 sale/going concern and pre 503(c).	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/7/2012	Review recent filings for additional comparable companies with respect to the Debtors KEIP/CERP plan.	1.2	\$ 755	\$ 906.00
Vidal, Adriana	12/7/2012	Review and analyze updated analysis summarizing the Debtors comparable companies regarding KEIP/CERP including criteria set of 1113 motion, 363 sale/going concern and pre 503(c).	1.7	\$ 755	\$ 1,283.50
Kehl, Monty	12/10/2012	Review and direct revisions to analysis of coal company compensation.	0.7	\$ 895	\$ 626.50
Kehl, Monty	12/10/2012	Review and direct revisions to analysis of Debtors' CERP and AIP comparable company information.	0.9	\$ 895	\$ 805.50
Kehl, Monty	12/10/2012	Review and direct revisions to analysis of CERP and AIP additional comparable company information.	0.5	\$ 895	\$ 447.50
Parkins, Zachary	12/10/2012	Analyze companies included in Debtor's November 2012 presentation "Retention and Incentive Plan Program," for evidence of liquidation sales.	2.8	\$ 595	\$ 1,666.00
Parkins, Zachary	12/10/2012	Analyze bankrupt company filings for companies not included in Debtor's November 2012 presentation "Retention and Incentive Plan Program," for union involvement and 1113 collective bargaining rejections.	2.6	\$ 595	\$ 1,547.00
Vidal, Adriana	12/10/2012	Review and analyze the Debtors' competitors highly paid executives.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	12/10/2012	Receive guidance from M. Kehl (MFC) with respect to benefits analysis to compile.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/10/2012	Review of articles regarding recent benefit reductions in the coal industry.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	12/10/2012	Review and analyze the Debtors' comparable companies included in their KEIP/CERP plans including supporting sources with respect to criteria set of 1113 motions, 363 sale/going concern and pre 503(c).	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	12/10/2012	Review and analyze the additional companies to compare to the Debtors KEIP/CERP plans including supporting sources with respect to criteria set of 1113 motions, 363 sale/going concern and pre 503(c).	1.3	\$ 755	\$ 981.50
Wooley, Erin	12/10/2012	Review and update comparative data with regard to KERP and KEIP plans.	1.2	\$ 625	\$ 750.00
Wooley, Erin	12/10/2012	Analyze SEC filings with regard to reductions in employee benefits for competitors of Patriot Coal.	2.3	\$ 625	\$ 1,437.50
Wooley, Erin	12/10/2012	Summarize findings with regard to analysis of SEC filings of Patriot Coal's competitors.	1.4	\$ 625	\$ 875.00
Kehl, Monty	12/11/2012	Correspond with Debtors' financial advisor regarding historical employee compensation.	0.3	\$ 895	\$ 268.50
Kehl, Monty	12/11/2012	Direct analysis of historical employee compensation versus proposed CERP and AIP.	0.7	\$ 895	\$ 626.50

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Name	Date	Description	Time	Rate	Amount
Parkins, Zachary	12/12/2012	Analyze bankrupt company filings for companies not included in Debtor's November 2012 presentation "Retention and Incentive Plan Program," to determine if Bankruptcy Code 503(c) was in effect when incentive plans were finalized during bankruptcy proceedings.	1.0	\$ 595	\$ 595.00
Parkins, Zachary	12/12/2012	Analyze bankrupt company filings for companies not included in Debtor's November 2012 presentation "Retention and Incentive Plan Program," for evidence of liquidation sales.	2.0	\$ 595	\$ 1,190.00
Parkins, Zachary	12/12/2012	Analyze companies included in Debtor's November 2012 presentation "Retention and Incentive Plan Programs," to determine if Bankruptcy Code 503(c) was in effect when incentive plans were finalized during bankruptcy proceedings .	1.2	\$ 595	\$ 714.00
Vidal, Adriana	12/12/2012	Communications with M. Kehl (MFC) regarding open items with respect to the Debtors KEIP/CERP analysis.	0.3	\$ 755	\$ 226.50
Kehl, Monty	12/13/2012	Call with UCC counsel to discuss proposed CERP and AIP programs.	0.7	\$ 895	\$ 626.50
Parkins, Zachary	12/13/2012	Analyze executive compensation for Patriot Coal from 2009-2011.	0.3	\$ 595	\$ 178.50
Parkins, Zachary	12/13/2012	Analyze total revenues for Patriot Coal and competitors including Natural Resource Partners, Consol Energy, Arch Coal, Peabody Energy and James River from 2009-2011.	0.4	\$ 595	\$ 238.00
Vidal, Adriana	12/13/2012	Participate in conference with Kramer Levin and M. Kehl (MFC) regarding the status of the analyses with respect to the KEIP and CERP plans.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	12/13/2012	Draft and review emails to M. Kehl (MFC) summarizing findings with respect to modifications to employee benefits.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/13/2012	Draft and review emails to M. Kehl (MFC) summarizing findings with respect to Debtors comparable companies listed in the CERP/KEIP and additional companies included in the analysis.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/13/2012	Review supporting documentation for select companies with respect to the additional companies included in the CERP/KEIP analysis.	1.1	\$ 755	\$ 830.50
Kehl, Monty	12/14/2012	Review and direct revisions to CERP and AIP analyses.	0.8	\$ 895	\$ 716.00
Parkins, Zachary	12/14/2012	Determine total variances for executive employees compensations from 2011 to 2013	1.2	\$ 595	\$ 714.00
Parkins, Zachary	12/14/2012	Analyze Debtor's expected executive employee compensation totals for 2013.	2.4	\$ 595	\$ 1,428.00
Parkins, Zachary	12/14/2012	Analyze Debtor's actual executive employee compensation plan for 2011.	2.2	\$ 595	\$ 1,309.00
Vidal, Adriana	12/14/2012	Sort and review companies included in the Debtors CERP/KEIP analysis and those not included filing in NY, Delaware and MO within the last year.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/14/2012	Review and analyze Blackstone's detailed historical and prospective compensation data for individuals in Debtors' proposed CEIP and CERP plans.	1.9	\$ 755	\$ 1,434.50
Vidal, Adriana	12/14/2012	Update and review competitor compensation based on commentary received from M. Kehl (MFC).	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/14/2012	Update and review competitor benefit reduction based on commentary received from M. Kehl (MFC).	0.6	\$ 755	\$ 453.00
Vidal, Adriana	12/14/2012	Receive guidance from M. Kehl (MFC) and update of the Debtors' KEIP/CERP analysis including additional criteria checks.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	12/14/2012	Review and analyze employees on proposed incentive and retention plans for 2013 compared to prior years.	1.8	\$ 755	\$ 1,359.00
Kehl, Monty	12/16/2012	Study MFC CERP and AIP analyses.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/16/2012	Summarize findings related to proposed CERP and AIP and send to UCC Counsel.	0.9	\$ 895	\$ 805.50
Lattig, Larry	12/16/2012	Review analyses for proposed CERP/AIP programs received from staff.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	12/16/2012	Update and review analysis of 2013 CERP and AIP plans versus the 2011 compensation prepared by Blackstone.	1.6	\$ 755	\$ 1,208.00
Kehl, Monty	12/17/2012	Call with UCC Counsel to discuss MFC's CERP and AIP analysis.	0.7	\$ 895	\$ 626.50
Kehl, Monty	12/17/2012	Call with Blackstone to request additional employee compensation information.	0.4	\$ 895	\$ 358.00
Wooley, Erin	12/17/2012	Prepare comparison of bank accounts listed in the monthly operating report to a bank account list.	0.9	\$ 625	\$ 562.50
Kehl, Monty	12/18/2012	Communicate with Blackstone regarding employee compensation.	0.3	\$ 895	\$ 268.50

EXHIBIT D-5

PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	12/20/2012	Direct analysis of additional employee compensation information.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	12/20/2012	Provide staff with guidance in updating analysis of the proposed KEIP/AIP plans versus the 2011 and 2010 actual compensation.	0.4	\$ 755	\$ 302.00
Kehl, Monty	12/21/2012	Direct analysis of employee compensation.	1.3	\$ 895	\$ 1,163.50
Parkins, Zachary	12/21/2012	Analyze Debtor's actual executive employee compensation plan for 2010.	2.1	\$ 595	\$ 1,249.50
Parkins, Zachary	12/21/2012	Determine total variances for executive employees compensations from 2010 to 2013.	0.6	\$ 595	\$ 357.00
Vidal, Adriana	12/24/2012	Review and update analysis compiled by staff comparing the proposed KEIP/AIP plans versus the 2011 and 2010 actual compensation.	1.1	\$ 755	\$ 830.50
Kehl, Monty	1/2/2013	Call with UCC counsel to discuss Debtors' proposed CERP/AIP programs.	0.9	\$ 895	\$ 805.50
Kehl, Monty	1/2/2013	Review and provide revisions to MFC report for Debtors' historical compensation in support of proposed CERP/AIP.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	1/3/2013	Review and direct revisions to historical employee compensation analysis.	1.6	\$ 895	\$ 1,432.00
Vidal, Adriana	1/3/2013	Receive direction from M. Kehl (MFC) with respect to the KEIP/KERP compensation comparative analysis and update schedule.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/4/2013	Provide staff with direction in compiling supporting documentation to the companies included in the Debtors CERP and AIP plans as well as additional companies selected as potential comps for Kramer Levin.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/4/2013	Participate in conference call with A. Yerramalli and A. Wong (both Kramer Levin) with respect to the analysis of the Debtors' comparative companies CERP and AIP plans as well as additional companies selected as potential comps.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/4/2013	Provide staff with guidance in compiling analysis summarizing the Debtors' competitors SEC filings discussing reduction in force / layoffs.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/4/2013	Communications with MFC Research with respect to recent unemployment statistics and articles discussing reduction in force.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/4/2013	Provide staff with direction in compiling supporting documentation to the companies included in the Debtors' CERP and AIP plans as well as additional companies selected as potential comps for Kramer Levin.	1.4	\$ 755	\$ 1,057.00
Wooley, Erin	1/4/2013	Compile and review summary of CERP and AIP compensation by corporate and mine level employees for the years of 2010 through 2013.	2.2	\$ 625	\$ 1,375.00
Vidal, Adriana	1/5/2013	Compile source documents used in the KERP/KEIP analysis.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/5/2013	Compile and review section in MFC's draft presentation to the UCC summarizing employee compensation for the period of 2010 through 2013.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/5/2013	Draft and review email to A. Schlesinger (Blackstone) regarding other compensation paid in 2012 and definition of select terms.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	1/5/2013	Draft and review email to A. Yerramalli and A. Wong (both Kramer Levin) with respect to the supporting documentation of MFC's analysis of the Debtors' comparative companies CERP and AIP plans as well as additional companies selected as potential comps.	0.5	\$ 755	\$ 377.50
Wooley, Erin	1/6/2013	Search recent SEC filings for Patriot's competitors to determine whether the competitors had reductions in force or layoffs.	1.9	\$ 625	\$ 1,187.50
Wooley, Erin	1/6/2013	Update analysis of competitor benefits with information regarding recent reductions in force.	2.2	\$ 625	\$ 1,375.00
Kehl, Monty	1/7/2013	Participate in calls with UCC counsel to discuss Debtors' proposed CERP and AIP programs.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	1/7/2013	Call with Debtors' investment banker to discuss CERP and AIP.	1.1	\$ 895	\$ 984.50
Kehl, Monty	1/7/2013	Direct analysis of Debtors' historical compensation data.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	1/7/2013	Direct research for employment data for financial professionals in St. Louis area.	0.6	\$ 895	\$ 537.00
Kehl, Monty	1/7/2013	Direct analysis of historical Patriot Executive Compensation.	0.8	\$ 895	\$ 716.00
Parkins, Zachary	1/7/2013	Analyze and review Debtors' breakout of executive compensation.	1.0	\$ 595	\$ 595.00
Vidal, Adriana	1/7/2013	Update and review section in MFC's draft presentation to the UCC summarizing employee compensation for the period of 2010 through 2013 pursuant to commentary received from M. Kehl (MFC).	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/7/2013	Compile and review analysis summarizing CERP, AIP and LTIP compensation for the period of 2012 through 2013.	0.6	\$ 755	\$ 453.00

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PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	1/7/2013	Receive direction from M. Kehl (MFC) regarding chart and graph to compile summarizing the Debtors' 2013 proposed CERP / AIP.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/7/2013	Compile and review the Debtors' proposed CERP and AIP compensation for 2013 in comparison to executive compensation listed on the Debtors' SEC filings.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	1/7/2013	Provide staff with guidance in updating the Debtors' historical executive compensation from the SEC filings.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	1/7/2013	Update and review section in MFC's draft presentation to the UCC summarizing the Debtors' proposed 2013 threshold and maximum compensation and the executive compensation for employees in the Debtors' SEC filings.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/8/2013	Call with Debtors' investment banker to discuss proposed CERP/AIP.	0.6	\$ 895	\$ 537.00
Kehl, Monty	1/8/2013	Call with investment banker to discuss committee's position on proposed CERP/AIP.	0.7	\$ 895	\$ 626.50
Kehl, Monty	1/8/2013	Call with UCC counsel to discuss communication of committee's position on CERP/AIP.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/9/2013	Call with UCC counsel to discuss communications with Debtors' regarding CERP/AIP.	0.6	\$ 895	\$ 537.00
Kehl, Monty	1/9/2013	Call Debtors' investment banker regarding MFC CERP/AIP analysis.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/9/2013	Provide MFC CERP/AIP analysis to Debtors' investment banker with commentary.	0.3	\$ 895	\$ 268.50
Kehl, Monty	1/25/2013	Call with Debtors' investment banker to discuss revised proposal for AIP/CERP.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/25/2013	Study revised AIP/CERP proposal.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	1/25/2013	Provide update to UCC counsel for revised AIP/CERP program.	0.7	\$ 895	\$ 626.50
Kehl, Monty	1/28/2013	Study materials received from Debtors for revised CERP/AIP.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	1/28/2013	Discuss revised CERP/AIP materials with staff; direct analysis.	1.1	\$ 895	\$ 984.50
Kehl, Monty	1/28/2013	Call with Debtors to review revised CERP/AIP.	0.9	\$ 895	\$ 805.50
Lattig, Larry	1/28/2013	Review revised AIP-CERP presentation received from staff.	0.7	\$ 895	\$ 626.50
Lattig, Larry	1/28/2013	Participate in KERP call with Debtors' counsel and advisors.	1.0	\$ 895	\$ 895.00
Vidal, Adriana	1/28/2013	Receive direction from M. Kehl (MFC) with respect to revised 2013 CERP/AIP analysis.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/28/2013	Review and compare the Debtors' revised 2013 CERP/AIP with the previously submitted report by employee.	1.9	\$ 755	\$ 1,434.50
Vidal, Adriana	1/28/2013	Review and compare the Debtors' revised 2013 CERP/AIP with the previously submitted report summary.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/28/2013	Provide direction to E. Wooley (MFC) in compiling analysis of changes between the 2013 original versus 2013 revised CERP/AIP.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	1/28/2013	Participate in conference call with Kramer Levin, Houlihan Lokey and MFC professionals in preparation for meeting with the Debtors and Blackstone regarding revised 2013 CERP/AIP.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/28/2013	Participate in conference call with Blackstone, Davis Polk, HL and MFC professionals regarding the Debtors' revised 2013 CERP/AIP.	1.0	\$ 755	\$ 755.00
Wooley, Erin	1/28/2013	Analyze Blackstone documents related to the employees included in the proposed incentive and retention plans to identify employees that have been added or removed from the proposed program.	1.9	\$ 625	\$ 1,187.50
Wooley, Erin	1/28/2013	Update summary analysis of Patriot's CERP and AIP plans.	2.6	\$ 625	\$ 1,625.00
Wooley, Erin	1/28/2013	Analyze Blackstone's proposals regarding CERP and AIP, as of November 2012 and January 2013.	1.7	\$ 625	\$ 1,062.50
Kehl, Monty	1/29/2013	Direct analysis of Debtors' revised CERP/AIP proposal.	1.6	\$ 895	\$ 1,432.00
Wooley, Erin	1/29/2013	Prepare comparison noting the differences between Patriot's CERP and AIP plans as of November 2012 and January 2013.	2.1	\$ 625	\$ 1,312.50
Kehl, Monty	1/30/2013	Communicate with Debtors' investment banker on supplemental information for revised AIP/CERP.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/30/2013	Review and direct revisions to analysis of Debtors' proposed AIP/CERP.	1.9	\$ 895	\$ 1,700.50
Kehl, Monty	1/30/2013	Transmit draft analysis for proposed AIP/CERP to UCC Counsel with comments.	0.6	\$ 895	\$ 537.00

EXHIBIT D-5

PATRIOT COAL CORPORATION, et al.
Employee-related Benefits/KEIP Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Lattig, Larry	1/30/2013	Review 1113 Proposal - VEBA & Profit-Sharing Mechanism Presentation received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	1/30/2013	Review revised AIP/CERP proposal received from staff.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	1/30/2013	Review of Blackstone report dated January 2013 with updated proposed CERP/AIP.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	1/30/2013	Review of Blackstone report dated January 2013 summarizing proposed CERP/AIP compared to 2010 through 2012.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	1/30/2013	Review of staff's variance analysis of the Debtors' proposed CERP/AIP plans reports dated November 2012 versus January 2013 prepared by Blackstone.	2.6	\$ 755	\$ 1,963.00
Vidal, Adriana	1/30/2013	Draft email to M. Kehl (MFC) regarding status of open items with respect to review of the Debtors' CERP/AIP proposal dated January 2012 prepared by Blackstone.	0.2	\$ 755	\$ 151.00
Wooley, Erin	1/30/2013	Update comparison noting the differences between Patriot's CERP and AIP plans as of November 2012 and January 2013.	2.1	\$ 625	\$ 1,312.50
Kehl, Monty	1/31/2013	Review report on VEBA and profit sharing components of 1117 negotiations received from UCC investment banker.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	1/31/2013	Call with UCC investment banker to discuss Debtors' revised AIP/CERP proposal.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	1/31/2013	Review of analysis prepared by staff of Blackstone's CERP/AIP analysis by employee.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	1/31/2013	Compare listing of employees included in the Debtors' detailed CERP/AIP analysis in order to identify variances in employees and rewards.	2.3	\$ 755	\$ 1,736.50
Employee-related Benefits/KEIP Analysis Total			266.8		\$ 186,339.00

EXHIBIT D-6

PATRIOT COAL CORPORATION, et al.
Employment Application
July 24, 2012 through January 31, 2013

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

EXHIBIT D-6

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

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

EXHIBIT D-6

PATRIOT COAL CORPORATION, et al.
Employment Application
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	11/13/2012	Verify schedule for final approval of MFC retention order with UCC counsel.	0.2	\$ 895	\$ 179.00
Kehl, Monty	11/15/2012	Participate telephonically in hearing for final approval of MFC retention application.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/15/2012	Review and provide comments to UCC counsel for revised MFC retention order and exhibit.	0.3	\$ 895	\$ 268.50
Kehl, Monty	11/21/2012	Review and comment on proposed changes to division of duties exhibit to MFC retention order.	0.2	\$ 895	\$ 179.00
Darr, Stephen	11/29/2012	Draft Fee Notice.	2.0	\$ 895	\$ 1,790.00
Kehl, Monty	12/7/2012	Correspond with UCC counsel regarding meeting with US Trustee regarding MFC retention application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/7/2012	Review and comment on revised language for retention application.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/10/2012	Discuss revisions to MFC retention order with UCC counsel.	0.2	\$ 895	\$ 179.00
Employment Application			121.7		\$ 96,880.00
Less: Voluntary Reduction					\$ (35,000.00)
Employment Application Total					\$ 61,880.00

EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.
Fee Applications and Fee Statements
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Amiot, Alison	7/26/2012	Prepare draft of master time detail template.	0.2	\$ 210	\$ 42.00
Thatcher, Michael	9/6/2012	Analyze and draft section of master time detail template.	1.1	\$ 755	\$ 830.50
Amiot, Alison	9/11/2012	Prepare draft of July 24, 2012 - August 31, 2012 fee statement.	2.7	\$ 210	\$ 567.00
Kehl, Monty	9/11/2012	Direct draft for initial fee invoice.	0.7	\$ 895	\$ 626.50
Amiot, Alison	9/12/2012	Update July 24, 2012 - August 31, 2012 fee statement exhibits.	0.5	\$ 210	\$ 105.00
Thatcher, Michael	9/12/2012	Analyze Patriot fee application and exhibits for the months of July and August 2012.	1.8	\$ 755	\$ 1,359.00
Amiot, Alison	10/18/2012	Prepare draft of July 24 - September 30, 2012 fee statement exhibits.	2.7	\$ 210	\$ 567.00
Kehl, Monty	10/18/2012	Direct the preparation of MFC September invoice.	0.4	\$ 895	\$ 358.00
Amiot, Alison	10/25/2012	Update draft of July 24 - September 30, 2012 fee statement exhibits per M. Thatcher's (MFC) comments.	0.3	\$ 210	\$ 63.00
Amiot, Alison	10/25/2012	Prepare draft of July 24 - September 30, 2012 fee statement narrative.	0.8	\$ 210	\$ 168.00
Amiot, Alison	10/25/2012	Update MFC's proposed retention order per M. Kehl's (MFC) instructions.	0.2	\$ 210	\$ 42.00
Amiot, Alison	10/30/2012	Update D-1 through D-3 of the July 24 - September 30, 2012 fee statement exhibits per M. Kehl's (MFC) comments.	0.6	\$ 210	\$ 126.00
Kehl, Monty	10/30/2012	Analyze and direct revisions to first invoice (7/24/12 - 9/30/12).	1.9	\$ 895	\$ 1,700.50
Amiot, Alison	10/31/2012	Update D-4 through D-7 of the July 24 - September 30, 2012 fee statement exhibits per M. Kehl's (MFC) comments.	0.7	\$ 210	\$ 147.00
Amiot, Alison	10/31/2012	Update July 24 - September 30, 2012 fee statement narrative and revised exhibits per M. Kehl's (MFC) comments.	0.7	\$ 210	\$ 147.00
Kehl, Monty	10/31/2012	Finalize first invoice and accompanying fee application with the inclusion of US Trustee guidelines.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	10/31/2012	Analyze MFC's July - September 2012 fee statement.	1.0	\$ 895	\$ 895.00
Kehl, Monty	11/1/2012	Analyze time detail for draft of MFC first invoice.	0.8	\$ 895	\$ 716.00
Kehl, Monty	11/1/2012	Send draft invoice to MFC review partner and discuss same via phone.	0.3	\$ 895	\$ 268.50
Amiot, Alison	11/14/2012	Update July 24 - September 30, 2012 fee statement exhibits to include October 2012 data with the exception of exhibits C and C-1.	2.3	\$ 210	\$ 483.00
Amiot, Alison	11/15/2012	Update July 24 - September 30, 2012 fee statement exhibits C and C-1 to include October 2012 data.	0.8	\$ 210	\$ 168.00
Amiot, Alison	11/19/2012	Prepare October 2012 fee and expense estimate.	0.2	\$ 210	\$ 42.00
Amiot, Alison	11/19/2012	Update draft of October 2012 portion of July 24 - October 31, 2012 fee statement exhibits per M. Thatcher's (MFC) comments.	0.5	\$ 210	\$ 105.00
Thatcher, Michael	11/19/2012	Analyze Patriot Coal October fee application and exhibits and direct revisions to same.	1.5	\$ 755	\$ 1,132.50
Kehl, Monty	12/13/2012	Study U.S. Trustee's objection to case professionals' first interim fee applications.	0.4	\$ 895	\$ 358.00
Amiot, Alison	12/17/2012	Update July 24 - October 31, 2012 fee statement exhibits to include November 2012 data.	3.2	\$ 210	\$ 672.00
Amiot, Alison	12/18/2012	Revise draft of November 2012 portion of July 24 - November 30, 2012 fee statement exhibits per M. Thatcher's (MFC) comments.	1.1	\$ 210	\$ 231.00
Amiot, Alison	12/18/2012	Prepare draft of July 24 - November 30, 2012 fee statement narrative.	0.6	\$ 210	\$ 126.00
Kehl, Monty	12/18/2012	Call with UCC Counsel to discuss MFC fee invoice.	0.4	\$ 895	\$ 358.00
Amiot, Alison	12/19/2012	Update July 24 - November 30, 2012 fee statement narrative and exhibits per M. Kehl's (MFC) comments.	1.6	\$ 210	\$ 336.00
Kehl, Monty	12/19/2012	Draft portions of first MFC invoice.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	12/19/2012	Distribute MFC invoice to counsel for review.	0.3	\$ 895	\$ 268.50
Lattig, Larry	12/19/2012	Review MFC July through November 2012 draft invoice.	0.7	\$ 895	\$ 626.50
Amiot, Alison	12/20/2012	Update July 24 - November 30, 2012 fee statement narrative and exhibits per UCC counsel's comments.	0.5	\$ 210	\$ 105.00
Amiot, Alison	12/21/2012	Finalize July 24 - November 30, 2012 fee statement package for UCC's approval.	0.3	\$ 210	\$ 63.00
Kehl, Monty	12/21/2012	Final drafting for first invoice.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/21/2012	Distribute first MFC invoice to UCC counsel with instructions for filing.	0.3	\$ 895	\$ 268.50
Kehl, Monty	12/26/2012	Direct comments from UCC counsel for distribution of MFC first invoice.	0.6	\$ 895	\$ 537.00
Kehl, Monty	12/28/2012	Direct final drafts to MFC first invoice.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/28/2012	Direct submittal of MFC first invoice for filing and distribution.	0.7	\$ 895	\$ 626.50
Amiot, Alison	1/3/2013	Enter July 24 - November 30, 2012 invoice in billing system and prepare accompanying WIP reconciliation.	0.9	\$ 210	\$ 189.00

EXHIBIT D-7

PATRIOT COAL CORPORATION, et al.
Fee Applications and Fee Statements
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	1/14/2013	Direct December invoicing.	0.8	\$ 895	\$ 716.00
Amiot, Alison	1/15/2013	Prepare draft of December 2012 fee statement exhibits with the exception of exhibits A, B, C and C-1	3.4	\$ 210	\$ 714.00
Kehl, Monty	1/15/2013	Direct MFC December invoice.	0.7	\$ 895	\$ 626.50
Amiot, Alison	1/16/2013	Prepare draft of December 2012 fee statement exhibits A, B, C and C-1.	1.2	\$ 210	\$ 252.00
Amiot, Alison	1/18/2013	Prepare draft of December 2012 fee statement narrative.	0.8	\$ 210	\$ 168.00
Amiot, Alison	1/18/2013	Update December 2012 fee statement exhibits and narrative per M. Kehl's (MFC) comments.	1.5	\$ 210	\$ 315.00
Kehl, Monty	1/18/2013	Finalize December invoices and distribute to UCC counsel.	1.3	\$ 895	\$ 1,163.50
Amiot, Alison	1/22/2013	Finalize December 2012 fee statement package for filing by UCC counsel.	0.3	\$ 210	\$ 63.00
Amiot, Alison	1/22/2013	Enter December 2012 invoice in billing system and prepare accompanying WIP reconciliation.	0.6	\$ 210	\$ 126.00
Kehl, Monty	1/22/2013	Direct research on payment for November invoice.	0.3	\$ 895	\$ 268.50
Fee Applications and Fee Statements Total			48.6		\$ 22,879.00

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
July 24, 2012 through January 31, 2013

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

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
July 24, 2012 through January 31, 2013

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

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
July 24, 2012 through January 31, 2013

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

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

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

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

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Name	Date	Description	Time	Rate	Amount
Wooley, Erin	11/26/2012	Review and update MFC's report to the Official Committee of Unsecured Creditors of Patriot Coal.	0.9	\$ 625	\$ 562.50
Wooley, Erin	11/26/2012	Prepare comparison of intercompany scheduled amounts to the intercompany analysis received from the Debtors on 11/19/12 to determine differences.	1.4	\$ 625	\$ 875.00
Lattig, Larry	11/27/2012	Review Cluster Analysis - Intercompany Balances 11/26/2012 report received from UCC's primary financial advisor.	1.2	\$ 895	\$ 1,074.00
Vidal, Adriana	11/27/2012	Conference call with J. Mazzotti (AP Services) regarding intercompany accounts.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	11/27/2012	Review correspondence with M. Kehl (MFC) regarding intercompany accounts.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	11/27/2012	Participate in professionals only call in preparation for meeting with the UCC.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	11/27/2012	Communications with staff with regards to additional intercompany analyses for select Debtors.	0.3	\$ 755	\$ 226.50
Wooley, Erin	11/27/2012	Prepare comparative analysis of Debtor files containing 2nd quarter financials and 2nd quarter intercompany transactions.	1.7	\$ 625	\$ 1,062.50
Wooley, Erin	11/27/2012	Update analysis of scheduled intercompany receivables and payables of the non debtor entities.	0.8	\$ 625	\$ 500.00
Wooley, Erin	11/27/2012	Analyze report prepared by Houlihan Lokey with regard to intercompany transactions.	1.4	\$ 625	\$ 875.00
Wooley, Erin	11/28/2012	Analyze report prepared by Houlihan Lokey with regard to intercompany transactions and compare to Debtors' analysis of intercompany transactions.	2.4	\$ 625	\$ 1,500.00
Wooley, Erin	11/28/2012	Prepare analysis of intercompany balances between Robin Land and other Debtors.	0.8	\$ 625	\$ 500.00
Vidal, Adriana	11/29/2012	Review and analyze intercompany analysis comparing the Debtors' November 19 report and the Debtors' Schedules and 6/30/12 balance sheet.	1.0	\$ 755	\$ 755.00
Vidal, Adriana	11/29/2012	Provide staff with direction in updating analyses regarding intercompany balances.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	11/29/2012	Correspondence with M. Kehl (MFC) regarding status of pending responses from J. Mazzotti (AP Services) and intercompany analyses.	0.5	\$ 755	\$ 377.50
Wooley, Erin	11/29/2012	Prepare summary of variances between the scheduled intercompany amounts, Debtors' intercompany comparison and 2nd quarter consolidating balance sheet.	1.7	\$ 625	\$ 1,062.50
Wooley, Erin	11/29/2012	Prepare package of supporting documentation regarding the Non Debtors included on Debtors' schedules.	0.7	\$ 625	\$ 437.50
Wooley, Erin	11/29/2012	Prepare summary of differences between the intercompany report prepared by Houlihan Lokey and the Debtors' analysis of intercompany transactions.	0.9	\$ 625	\$ 562.50
Vidal, Adriana	11/30/2012	Review correspondence with M. Kehl (MFC) regarding the review of the Debtors' KERP / KEIP.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	11/30/2012	Discuss analysis of KERP's and KEIP's with E. Wooley (MFC).	1.2	\$ 755	\$ 906.00
Wooley, Erin	11/30/2012	Discuss analysis of KERP's and KEIP's with A. Vidal (MFC).	1.2	\$ 625	\$ 750.00
Wooley, Erin	11/30/2012	Analyze court filings for Hostess to locate documents with regard to KERP/KEIP.	0.4	\$ 625	\$ 250.00
Wooley, Erin	11/30/2012	Provide instruction to staff regarding KERP/KEIP analysis.	0.9	\$ 625	\$ 562.50
Wooley, Erin	11/30/2012	Review and discuss KERP/KEIP analysis with staff.	0.8	\$ 625	\$ 500.00
Wooley, Erin	11/30/2012	Analyze KERP/KEIP documents for selected companies.	1.4	\$ 625	\$ 875.00
Wooley, Erin	11/30/2012	Analyze KERP/KEIP documents for selected companies and compare to information included within the Debtors' analysis.	1.2	\$ 625	\$ 750.00
Williams, Jack	12/3/2012	Perform analysis regarding venue transfer issues and financial questions.	1.7	\$ 895	\$ 1,521.50
Kehl, Monty	12/4/2012	Call to discuss intercompany analysis with conflicts counsel.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	12/4/2012	Receive direction from M. Kehl (MFC) regarding debtors with no intercompany balances.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	12/4/2012	Review and analyze analysis prepared by staff regarding variances in the intercompany reports prepared by Houlihan versus AlixPartners.	0.6	\$ 755	\$ 453.00

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Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	12/6/2012	Provide staff with guidance in compiling the Debtors comparable companies with respect to KEIP/CERP in regards to 1113 motion, 363 sale/going concern and pre 503(c).	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/6/2012	Review and analyze intercompany balances by cluster prepared by Houlihan.	1.1	\$ 755	\$ 830.50
Wooley, Erin	12/7/2012	Analyze intercompany analysis prepared by Houlihan and compare to records received from the Debtors.	3.1	\$ 625	\$ 1,937.50
Wooley, Erin	12/10/2012	Prepare analysis of findings with regard to the comparison of intercompany analysis prepared by Houlihan to Debtors records.	1.3	\$ 625	\$ 812.50
Kehl, Monty	12/11/2012	Review intercompany accounts with Debtors' financial advisors.	3.1	\$ 895	\$ 2,774.50
Vidal, Adriana	12/11/2012	Participate in meeting with R. McWilliams and B. Spooner (both AP Services) and M. Kehl (MFC) regarding Debtors intercompany balances and analysis compiled.	3.1	\$ 755	\$ 2,340.50
Vidal, Adriana	12/11/2012	Review and analyze Debtors intercompany analysis compiled by AlixPartners.	2.1	\$ 755	\$ 1,585.50
Vidal, Adriana	12/11/2012	Draft and review email to M. Kehl (MFC) summarizing meeting with AlixPartners regarding the Debtors intercompany analysis including data request and follow up items.	1.6	\$ 755	\$ 1,208.00
Vidal, Adriana	12/11/2012	Draft and review email to J. Mazzotti (AP Services) summarizing meeting with AlixPartners regarding the Debtors intercompany analysis including data request and follow up items.	1.3	\$ 755	\$ 981.50
Vidal, Adriana	12/12/2012	Communications with M. Kehl (MFC) regarding open items with respect to intercompany analysis.	0.2	\$ 755	\$ 151.00
Kehl, Monty	12/13/2012	Call with UCC professionals to discuss intercompany transaction.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	12/13/2012	Participate in conference call with M. Mazzuchi, B. Lee and F. Vescio (all Houlihan Lokey) and M. Kehl (MFC) regarding the Debtors intercompany balances and meeting with AlixPartners.	0.5	\$ 755	\$ 377.50
Vidal, Adriana	12/13/2012	Review and update data request list to include recently received data from AlixPartners posted to the Debtors data room.	1.1	\$ 755	\$ 830.50
Vidal, Adriana	12/13/2012	Download and update schedule detailing documents received in response to outstanding MFC requests including AlixPartner's report, listing of contracts and fields located in the Debtors transactional data.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	12/13/2012	Review of updated analysis including compensation and revenue listed in the Debtors competitors SEC filings for the years 2009 through 2011.	0.6	\$ 755	\$ 453.00
Kehl, Monty	12/14/2012	Direct analysis of intercompany transactions.	0.9	\$ 895	\$ 805.50
Parkins, Zachary	12/15/2012	Analyze Debtor's open Bank Accounts.	0.6	\$ 595	\$ 357.00
Kehl, Monty	12/17/2012	Review and revise updated intercompany analysis.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	12/17/2012	Compile and review Patriot's "Cash" intercompany chart to be included in MFC's presentation to the UCC.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	12/17/2012	Review and analyze the Debtors intercompany analysis through November 30, 2012.	1.6	\$ 755	\$ 1,208.00
Vidal, Adriana	12/17/2012	Receive direction from M. Kehl (MFC) regarding the updated intercompany analysis provided by the Debtors through November 30, 2012.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/17/2012	Update and review the Debtors intercompany analysis changes in balances from June 30, 2012 through September 30, 2012 and from September 30, 2012 through November 30, 2012 in order to include in MFC's presentation to the UCC.	1.2	\$ 755	\$ 906.00
Kehl, Monty	12/18/2012	Direct analysis of Estate Bank accounts.	0.9	\$ 895	\$ 805.50
Kehl, Monty	12/18/2012	Direct analysis of October and November intercompany activity.	1.5	\$ 895	\$ 1,342.50
Vidal, Adriana	12/18/2012	Communications with J. Mazzotti (AP Services) regarding the directional change of the Debtors' intercompany balances from June 30 through September 30 and November 30, 2012.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	12/18/2012	Communications with J. Mazzotti (AP Services) and M. Kehl (MFC) regarding the directional change of the Debtors' intercompany balances from 6/30 thru 9/30 and 11/30/12.	0.3	\$ 755	\$ 226.50
Vidal, Adriana	12/18/2012	Receive direction from M. Kehl (MFC) regarding analysis to be done and questions to forward to AlixPartners.	0.7	\$ 755	\$ 528.50

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
Financial and Company Analysis
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Vidal, Adriana	12/18/2012	Review and compare bank accounts listed on the Debtors' cash management motion and the October 2011 Monthly Operating Report.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	12/18/2012	Review and isolate Debtors/Non-Debtors contributing to the directional changes in intercompany balances from June 30 through September 30 and November 30.	0.8	\$ 755	\$ 604.00
Vidal, Adriana	12/18/2012	Draft and review email to J. Mazzotti (AP) requesting additional detail related to four sets of Debtors and Non-Debtors with respect to directional changes in intercompany balances from June 30 through September 30 and November 30.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	12/19/2012	Review and locate memos compiled by staff with respect to select topics.	0.2	\$ 755	\$ 151.00
Lattig, Larry	12/27/2012	Review Debtors' November monthly operating report received from UCC counsel.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/2/2013	Analyze Debtors' responses to questions raised for intercompany transactions.	1.9	\$ 895	\$ 1,700.50
Vidal, Adriana	1/2/2013	Review email from S. Shahani (Houlihan Lokey) regarding files eligible and ineligible to share with the UCC and their professionals.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/3/2013	Study intercompany information received from Alix Partners.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	1/4/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	1/4/2013	Study information provided by Debtors for intercompany transaction.	2.6	\$ 895	\$ 2,327.00
Lattig, Larry	1/4/2013	Participate in UCC professionals call.	1.3	\$ 895	\$ 1,163.50
Vidal, Adriana	1/4/2013	Participate in UCC professionals call.	1.3	\$ 755	\$ 981.50
Vidal, Adriana	1/4/2013	Communications with M. Kehl (MFC) in preparation of the UCC report and additional analyses to compile.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/4/2013	Provide staff with direction in compiling UCC and their respective financial advisors' document requests and communications with S. Shahani (Houlihan Lokey) regarding process.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/4/2013	Review of Intercompany Analysis: Mesirov Categorization updated prepared by Alix Partners.	0.3	\$ 755	\$ 226.50
Wooley, Erin	1/4/2013	Participate in conference call with A. Vidal (MFC) and S. Shahani (Houlihan Lokey) to discuss the data room and data requests.	0.2	\$ 625	\$ 125.00
Vidal, Adriana	1/5/2013	Compile and review section in MFC's draft presentation to the UCC summarizing unemployment rates.	0.7	\$ 755	\$ 528.50
Lattig, Larry	1/7/2013	Review 4th memorandum regarding motion recommendations, Schedule F - Unsecured Non-Priority Claims Summary, meeting agenda for 1/8/13 UCC meeting, claims traders information and claims settlement procedures received from UCC counsel.	0.4	\$ 895	\$ 358.00
Lattig, Larry	1/7/2013	Review liquidity update received from Houlihan Lokey.	0.3	\$ 895	\$ 268.50
Lattig, Larry	1/7/2013	Review MFC report to the UCC and objections to Patriot claims objection procedures received from UCC counsel.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	1/7/2013	Update and review section in MFC's draft presentation to the UCC summarizing unemployment rates and competitor benefits pursuant to commentary received from M. Kehl (MFC).	1.1	\$ 755	\$ 830.50
Vidal, Adriana	1/7/2013	Update and review section in MFC's draft presentation to the UCC summarizing competitor RIFs.	1.4	\$ 755	\$ 1,057.00
Vidal, Adriana	1/7/2013	Communications with D. Tobin (Houlihan Lokey) regarding the Debtors bond pricing.	0.1	\$ 755	\$ 75.50
Vidal, Adriana	1/7/2013	Communications with MFC Research with respect to select unemployment statistics in St Louis pursuant to counsel's inquiry.	0.2	\$ 755	\$ 151.00
Wooley, Erin	1/8/2013	Analyze document request list from Navigant.	0.4	\$ 625	\$ 250.00
Wooley, Erin	1/8/2013	Analyze data room documents to determine which documents are responsive to Navigant's document request list.	0.4	\$ 625	\$ 250.00
Kehl, Monty	1/9/2013	Call with Committee member's financial advisor to discuss Debtor's historical financial statements.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	1/9/2013	Call with Committee member's financial advisor to discuss Debtor's historical financial statements.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	1/9/2013	Compile and review email to W. Elggren (Navigant) regarding placement of the Debtors intercompany balances on the consolidating financial statements and reconciliation of those balances to the Alix Partner's report.	0.8	\$ 755	\$ 604.00

EXHIBIT D-8

PATRIOT COAL CORPORATION, et al.
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Name	Date	Description	Time	Rate	Amount
Kehl, Monty	1/10/2013	Study motion for appointment of retiree committee.	0.9	\$ 895	\$ 805.50
Kehl, Monty	1/11/2013	Participate in UCC professionals call.	0.9	\$ 895	\$ 805.50
Vidal, Adriana	1/11/2013	Participate in UCC professionals call.	0.9	\$ 755	\$ 679.50
Vidal, Adriana	1/11/2013	Communications with J. Mazzotti (Alix Partners) regarding the Debtors schedule of intercompany balances and monthly operating reports.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/14/2013	Update and review document request received from Navigant.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/14/2013	Draft and review email to J. Mazzotti (Alix Partners) requesting documents on behalf of Navigant.	0.4	\$ 755	\$ 302.00
Kehl, Monty	1/15/2013	Study post-petition inter-company analysis received from Debtors.	0.6	\$ 895	\$ 537.00
Lattig, Larry	1/15/2013	Review Debtors' Motion for Authorization to (i) Assume or (ii) Reject Unexpired Leases of Nonresidential Real Property received from UCC counsel.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	1/17/2013	Communicate with UCC Counsel regarding information for December MOR.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/17/2013	Study inter-company information received from Debtors' financial advisor.	2.3	\$ 895	\$ 2,058.50
Kehl, Monty	1/18/2013	Participate in UCC professional call.	0.7	\$ 895	\$ 626.50
Vidal, Adriana	1/18/2013	Participate in UCC professional call.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/18/2013	Review of Debtors intercompany analysis by categorization prepared by Alix Partners.	0.6	\$ 755	\$ 453.00
Vidal, Adriana	1/22/2013	Update and review listing of documents requested by the UCC and their advisors.	0.4	\$ 755	\$ 302.00
Vidal, Adriana	1/22/2013	Update and review listing of documents requested by MFC to Alix Partners.	0.5	\$ 755	\$ 377.50
Wooley, Erin	1/22/2013	Analyze data room documents to determine whether or not tax returns have been posted, pursuant to a document request from Navigant.	0.4	\$ 625	\$ 250.00
Kehl, Monty	1/23/2013	Study Debtors' 8-K and amended September MOR.	0.8	\$ 895	\$ 716.00
Lattig, Larry	1/23/2013	Review 8-K filed with intercompany balances as of September 30th received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	1/23/2013	Review Debtors' addendum to September MOR, Revised Proposed Order Authorizing and Approving Settlement Procedures and Revised Proposed Order Establishing Claim Objection Procedures received from UCC counsel.	2.7	\$ 895	\$ 2,416.50
Kehl, Monty	1/24/2013	Communicate with Debtors' financial advisor regarding claims reconciliation.	0.3	\$ 895	\$ 268.50
Kehl, Monty	1/24/2013	Correspond with Committee's investment banker regarding claims reconciliation.	0.4	\$ 895	\$ 358.00
Lattig, Larry	1/24/2013	Review Fifth Third recommendation letter received from Cole Schotz.	0.4	\$ 895	\$ 358.00
Vidal, Adriana	1/24/2013	Conference call with R. McWilliams (Alix Partners) regarding claims procedures.	0.2	\$ 755	\$ 151.00
Vidal, Adriana	1/24/2013	Draft and review email to M. Kehl (MFC) regarding conference call with R. McWilliams (Alix Partners).	0.3	\$ 755	\$ 226.50
Vidal, Adriana	1/24/2013	Communications with M. Kehl (MFC) regarding claims procedures.	0.2	\$ 755	\$ 151.00
Kehl, Monty	1/25/2013	Participate in UCC professionals call.	0.7	\$ 895	\$ 626.50
Kehl, Monty	1/25/2013	Review motion approving procures for settling claims.	0.6	\$ 895	\$ 537.00
Vidal, Adriana	1/25/2013	Participate in UCC professionals call.	0.7	\$ 755	\$ 528.50
Vidal, Adriana	1/25/2013	Draft email to T. Mayer (Kramer Levin) regarding responsive to Navigant's document request tagged as professional eyes only.	0.3	\$ 755	\$ 226.50
Kehl, Monty	1/28/2013	Review creditor request for appointment to UCC.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/28/2013	Review proposed claims settlement language.	0.6	\$ 895	\$ 537.00
Lattig, Larry	1/28/2013	Review correspondence regarding claims settlement procedures received from UCC counsel.	0.3	\$ 895	\$ 268.50
Lattig, Larry	1/31/2013	Review January 29, 2013 transcript, Motion for Relief from Stay and Modifications of the Automatic Stay to Enforce Mechanic's Liens and Motion to Allow and Amend Informal Proofs of Claim Received from UCC counsel.	2.7	\$ 895	\$ 2,416.50

Financial and Company Analysis Total 286.6 \$ 221,136.00

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

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

EXHIBIT D-9

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

EXHIBIT D-9

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

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PATRIOT COAL CORPORATION, et al.
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Name	Date	Description	Time	Rate	Amount
Williams, Jack	11/18/2012	Analysis of avoidance actions.	2.1	\$ 895	\$ 1,879.50
Lattig, Larry	11/20/2012	Review Debtors' filed 8-K containing a copy of the Selenium settlement agreement received from UCC counsel.	3.1	\$ 895	\$ 2,774.50
Williams, Jack	11/20/2012	Prepare memo regarding financial issues regarding spin and avoidance.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	11/21/2012	Call with conflicts counsel to discuss secured loan guarantee and potential Peabody litigation.	0.5	\$ 895	\$ 447.50
Williams, Jack	11/21/2012	Preparation of memo regarding financial issues associated with spin.	1.6	\$ 895	\$ 1,432.00
Kehl, Monty	11/24/2012	Correspond with UCC counsel regarding meeting with Debtors to discuss potential litigation.	0.2	\$ 895	\$ 179.00
Williams, Jack	11/25/2012	Prepare memo regarding valuation issues regarding spin and spin related liability issues.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	11/25/2012	Prepare memo regarding spin related liability issues.	2.2	\$ 895	\$ 1,969.00
Kehl, Monty	11/26/2012	Discuss Patriot Coal cash management system with conflicts counsel and send diagram of cash management.	0.8	\$ 895	\$ 716.00
Lattig, Larry	11/27/2012	Review MEPP Withdrawal Liability Analysis received from UCC counsel.	0.6	\$ 895	\$ 537.00
Kehl, Monty	11/29/2012	Correspond with UCC counsel regarding meeting with Debtors to discuss possible litigation.	0.4	\$ 895	\$ 358.00
Lattig, Larry	11/30/2012	Review UCC conflicts counsel's report regarding (I) perfection of liens of pre-petition lenders and (II) possible litigation claims received from UCC conflicts counsel.	2.4	\$ 895	\$ 2,148.00
Lattig, Larry	11/30/2012	Review Executive Summary and Exhibits to UCC conflicts counsel's report regarding (I) perfection of liens of pre-petition lenders and (II) possible litigation claims received from UCC conflicts counsel.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	11/30/2012	Analysis of certain prepetition avoidance actions prepared by counsel and authorities regarding the same.	3.2	\$ 895	\$ 2,864.00
Williams, Jack	11/30/2012	Analyze additional spin related documents.	1.5	\$ 895	\$ 1,342.50
Lattig, Larry	11/28/2012	Review Arch settlement motion, Selenium settlement, Stewart settlement, Chartis stipulation and Solar settlement received from UCC counsel.	0.9	\$ 895	\$ 805.50
Lattig, Larry	11/30/2012	Review Peabody response to the Equity Committee motion received from UCC counsel.	0.9	\$ 895	\$ 805.50
Williams, Jack	12/2/2012	Analyze recent filings regarding avoidance powers issues.	1.3	\$ 895	\$ 1,163.50
Williams, Jack	12/3/2012	Analyze recent filings by shareholders and Peabody regarding issues generated by spin.	1.1	\$ 895	\$ 984.50
Williams, Jack	12/3/2012	Analyze public documents and open source information regarding trading of debt.	2.7	\$ 895	\$ 2,416.50
Williams, Jack	12/5/2012	Analyze shareholder analysis of claims against guaranty obligations from a financial and insolvency perspective.	1.1	\$ 895	\$ 984.50
Lattig, Larry	12/6/2012	Review exhibits D and G to the report and perfection summary chart received from Creditor Committee counsel.	1.4	\$ 895	\$ 1,253.00
Williams, Jack	12/7/2012	Analyze documents with regards to spin issues and other solvency related issues.	2.1	\$ 895	\$ 1,879.50
Williams, Jack	12/10/2012	Analyze solvency issues regarding non-spin and spin claims.	1.2	\$ 895	\$ 1,074.00
Kehl, Monty	12/13/2012	Study Patriot Coal solvency analysis.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	12/13/2012	Direct analysis for Patriot Coal solvency analysis.	1.8	\$ 895	\$ 1,611.00
Lattig, Larry	12/13/2012	Review solvency opinions issued by Duff & Phelps received from UCC counsel.	2.2	\$ 895	\$ 1,969.00
Lattig, Larry	12/14/2012	Review revised Arch order received from UCC counsel.	0.4	\$ 895	\$ 358.00
Kehl, Monty	12/17/2012	Call with UCC Counsel to discuss Patriot Coal solvency analysis.	0.6	\$ 895	\$ 537.00
Lattig, Larry	12/17/2012	Review pleading update received from UCC counsel.	0.6	\$ 895	\$ 537.00
Lattig, Larry	12/17/2012	Review revised Arch order, revised Selenium settlement order, notice of no objection to rejection notices and agenda for December 18th UCC meeting received from UCC counsel.	1.9	\$ 895	\$ 1,700.50
Williams, Jack	12/17/2012	Analyze valuation opinion.	2.8	\$ 895	\$ 2,506.00
Williams, Jack	12/18/2012	Analyze Duff valuation opinion.	3.3	\$ 895	\$ 2,953.50
Kehl, Monty	12/20/2012	Review Patriot 10-Q 09/30/07.	1.8	\$ 895	\$ 1,611.00
Kehl, Monty	12/20/2012	Study Patriot 10-K 12/31/07.	2.8	\$ 895	\$ 2,506.00
Lattig, Larry	12/30/2012	Review response and objection of Kanawha River Terminals to eighth omnibus notice of rejection received from UCC counsel.	0.4	\$ 895	\$ 358.00

EXHIBIT D-9

PATRIOT COAL CORPORATION, et al.
Litigation Support
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Name	Date	Description	Time	Rate	Amount
Lattig, Larry	1/2/2013	Review pleading update received from UCC counsel.	1.1	\$ 895	\$ 984.50
Williams, Jack	1/3/2013	Analyze spin issues and section 544(b).	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	1/4/2013	Participate in call with UCC counsel to discuss 2004 request.	0.7	\$ 895	\$ 626.50
Kehl, Monty	1/4/2013	Review and comment on draft 2004 request.	1.4	\$ 895	\$ 1,253.00
Williams, Jack	1/4/2013	Analyze financial documents regarding spin issues.	3.3	\$ 895	\$ 2,953.50
Faulkner, Kevin	1/7/2013	Review Rule 2004 document request for production format and discuss with M. Kehl (MFC).	1.0	\$ 755	\$ 755.00
Kehl, Monty	1/7/2013	Participate in call with UCC and Debtors' counsel to discuss 2004 request.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/7/2013	Direct analysis of documents delivery terms in 2004 request.	0.3	\$ 895	\$ 268.50
Williams, Jack	1/7/2013	Analyze financial documents regarding spin issues.	2.2	\$ 895	\$ 1,969.00
Kehl, Monty	1/8/2013	Participate in call with UCC and Debtors counsel to discuss 2004 request.	1.2	\$ 895	\$ 1,074.00
Lattig, Larry	1/8/2013	Review UMWA ERISA litigation against Peabody and Arch documents received from UCC counsel	2.1	\$ 895	\$ 1,879.50
Williams, Jack	1/8/2013	Analyze financial documents regarding spin issues.	4.2	\$ 895	\$ 3,759.00
Williams, Jack	1/11/2013	Analyze authorities regarding spin issues.	3.3	\$ 895	\$ 2,953.50
Lattig, Larry	1/14/2013	Review UMWA 1/8 counterproposal and letter received from UCC counsel.	0.5	\$ 895	\$ 447.50
Lattig, Larry	1/16/2013	Review Peabody and Arch Motions to Dismiss UMWA's ERISA Lawsuit received from UCC Counsel.	3.3	\$ 895	\$ 2,953.50
Williams, Jack	1/16/2013	Analyze authorities with regards to debt determinations for fraudulent transfer purposes.	3.7	\$ 895	\$ 3,311.50
Williams, Jack	1/17/2013	Analyze post spin activity with regards to fraudulent transfer and other avoidance claims.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	1/17/2013	Analyze Rule 2004 request and made comments thereto.	1.0	\$ 895	\$ 895.00
Kehl, Monty	1/18/2013	Study Duff & Phelps Solvency Analysis.	1.9	\$ 895	\$ 1,700.50
Williams, Jack	1/18/2013	Analyze spin documents for assessment of REV.	1.1	\$ 895	\$ 984.50
Kehl, Monty	1/22/2013	Discuss 2004 request with UCC counsel.	1.3	\$ 895	\$ 1,163.50
Kehl, Monty	1/22/2013	Organize MFC professionals for call with UCC and Peabody counsel to discuss 2004 request.	0.4	\$ 895	\$ 358.00
Kehl, Monty	1/23/2013	Participate in call to discuss 2004 request.	0.4	\$ 895	\$ 358.00
Williams, Jack	1/23/2013	Analyze public findings with regards to intercompany accounts and cash management systems.	2.2	\$ 895	\$ 1,969.00
Williams, Jack	1/23/2013	Analyze financial information with regards to spin structure and Simpson Thatcher product in 2004-2008.	2.9	\$ 895	\$ 2,595.50
Kehl, Monty	1/24/2013	Correspond with UCC counsel regarding 2004 request.	1.4	\$ 895	\$ 1,253.00
Kehl, Monty	1/25/2013	Participate in call with UCC and Debtors' counsel to discuss electronic data responsive to 2004 request.	0.8	\$ 895	\$ 716.00
Kehl, Monty	1/25/2013	Participate in call with UCC Debtors' and Peabody counsel to discuss 2004 request.	1.1	\$ 895	\$ 984.50
Kehl, Monty	1/25/2013	Study final 2004 request to Peabody.	0.9	\$ 895	\$ 805.50
Williams, Jack	1/26/2013	Analyze financial documents with regards to observable market value issues.	2.8	\$ 895	\$ 2,506.00
Williams, Jack	1/26/2013	Analyze authorities regarding OMV and debt trading.	2.9	\$ 895	\$ 2,595.50
Williams, Jack	1/26/2013	Analyzed financial documents with regards to spin and post spin activity.	2.2	\$ 895	\$ 1,969.00
Faulkner, Kevin	1/28/2013	Review discovery documents sent by Monty Kehl.	1.0	\$ 755	\$ 755.00
Kehl, Monty	1/28/2013	Call with MFC's technology advisory services specialist to discuss 2004 request.	0.6	\$ 895	\$ 537.00
Williams, Jack	1/28/2013	Prepare analysis regarding spin and REV issues and analyze financial documents.	2.7	\$ 895	\$ 2,416.50
Faulkner, Kevin	1/29/2013	Call with UCC counsel to discuss discovery needs in more detail.	0.5	\$ 755	\$ 377.50
Kehl, Monty	1/29/2013	Call with UCC counsel to discuss electronic retrieval of document from 2004 request.	0.9	\$ 895	\$ 805.50
Lattig, Larry	1/29/2013	Review UMWA's amended complaint received from UCC counsel.	0.9	\$ 895	\$ 805.50
Williams, Jack	1/29/2013	Analyze financial documents regarding spin liability issues.	1.9	\$ 895	\$ 1,700.50
Williams, Jack	1/30/2013	Analyze spin and contingent liability issues.	2.9	\$ 895	\$ 2,595.50
Williams, Jack	1/30/2013	Analyze market evidence regarding solvency.	2.8	\$ 895	\$ 2,506.00
Faulkner, Kevin	1/31/2013	Call with counsel from Kramer Levin and Davis Polk.	0.5	\$ 755	\$ 377.50
Litigation Support Total			413.1		\$ 343,525.50

EXHIBIT D-10

PATRIOT COAL CORPORATION, et al.
Travel Time¹
July 24, 2012 through January 31, 2013

Name	Date	Description	Time	Rate	Amount
Kehl, Monty	10/10/2012	Travel from Chicago to NYC for retention hearing.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	10/11/2012	Travel from New York to Chicago.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	11/5/2012	Travel from Chicago to New York City for meeting with Debtors to review updated business plan.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	11/5/2012	Travel from New York to Chicago for meeting with Debtors to review updated business plan.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	12/4/2012	Travel to NYC for professionals and UCC meeting.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	12/5/2012	Return from NYC for Debtors' presentation to the UCC.	2.5	\$ 895	\$ 2,237.50
Kehl, Monty	12/11/2012	Travel to St. Louis for intercompany review.	1.5	\$ 895	\$ 1,342.50
Kehl, Monty	12/11/2012	Travel from St. Louis for intercompany review.	1.5	\$ 895	\$ 1,342.50
Vidal, Adriana	12/11/2012	Travel to St. Louis for intercompany review.	1.5	\$ 755	\$ 1,132.50
Vidal, Adriana	12/11/2012	Travel from St. Louis for intercompany review.	1.5	\$ 755	\$ 1,132.50
Travel Time Total			21.0		\$ 18,375.00
Less: Travel Time at 1/2 Billing Rates					\$ (9,187.50)
Grand Total					\$ 9,187.50

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