

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

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 12-51502-659

(Jointly Administered)

Hearing Date: July 23, 2013

Hearing Time: 10:00 a.m. Central

Location: Courtroom 7-N, St. Louis

DEBTORS' FIFTH OMNIBUS OBJECTION TO CLAIMS
(Wrong Debtor or Otherwise Inconsistent with Books and Records)

Patriot Coal Corporation and its affiliated debtors (the "Debtors"), pursuant to 11 U.S.C. § 502 and Fed. R. Bankr. P. 3007, respectfully file this Fifth Omnibus Objection to Claims (the "Objection"). In support of this Objection, the Debtors show the Court as follows:

Relief Requested

1. By this Objection, the Debtors object to certain claims listed on Exhibit A through Exhibit H attached hereto (the "Claims") because the Claims have been filed against the wrong Debtor, with an incorrect priority, and/or in an inaccurate amount. The Debtors request entry of an order, pursuant to Section 502 of the Bankruptcy Code and Fed. R. Bankr. P. 3007, disallowing and/or modifying the Claims as indicated on the exhibits to this Objection.

2. **Parties receiving this Objection should locate their names on one or more of the attached exhibits.** Any response to this Objection should include, among other things, (i) an appropriate caption, including the title and date of this Objection; (ii) the name of the claimant, both the EDMO and GCG claim numbers of the claim that the Debtors are seeking to disallow or modify, and a description of the basis for the amount claimed; (iii) a concise statement setting

forth the reasons why the Court should not sustain this Objection, including, but not limited to, the specific factual and legal bases upon which the claimant relies in opposing this Objection; (iv) copies of any documentation and other evidence which the claimant will rely upon in opposing this Objection at a hearing; and (v) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the claim on the claimant's behalf. A claimant that cannot timely provide such documentation and other evidence should provide a detailed explanation as to why it is not possible to timely provide such documentation and other evidence.

Jurisdiction

3. This Court has jurisdiction over this Objection under 28 U.S.C. § 1334. Venue of this proceeding is proper pursuant to 28 U.S.C. § 1409. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

4. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

5. The Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code on July 9, 2012 (the "Petition Date") in the United States Bankruptcy Court for the Southern District of New York.

6. On December 19, 2012, the Debtors' cases were transferred to the United States Bankruptcy Court for the Eastern District of Missouri [Dkt. No. 1789].

7. The bar date for filing proofs of claim was December 14, 2012 [Dkt. No. 1388].

8. On March 1, 2013, the Court entered its Order Establishing Procedures for Claims Objections [Dkt. No. 3021].

Objection and Argument

Wrong Debtor Claims

9. The Debtors object to each of the Claims identified on Exhibit A, incorporated herein by reference (the “Wrong Debtor Claims”), because it has been filed against a Debtor that is not liable for it.¹

10. Exhibit A sets forth the name of the Debtor against which each Wrong Debtor Claim was filed (the “Claimed Debtor”). The Debtors have reviewed each of the Wrong Debtor Claims and have determined that the Claimed Debtor does not have a business relationship with the creditor asserting the Claim or that the Claim does not arise out of the relationship between the Claimed Debtor and the creditor. *See* Declaration of Robert L. Mead, attached hereto as Exhibit I. Rather, the Wrong Debtor Claim relates to the creditor’s relationship with the Debtor identified on Exhibit A as the “Reassigned Debtor.”

11. The Debtors request that the Court disallow each of the Wrong Debtor Claims as a Claim against the Claimed Debtor and that the claims register be modified to identify each Wrong Debtor Claim as asserted against the applicable Reassigned Debtor. Although the Debtors do not dispute the amounts of the Wrong Debtor Claims, the Debtors request that the Court’s order sustaining this Objection be without prejudice to the right of any party in interest to object to the Wrong Debtor Claims on any ground.

¹ Certain creditors listed on the exhibits hereto may be clients of one or more of the law firms representing the Debtors. Any dispute regarding this Objection will be handled by attorneys for the Debtors from a law firm that does not represent the applicable creditor.

Wrong Priority Claims

12. The Debtors object to each of the Claims identified on Exhibit B, incorporated herein by reference (the “Wrong Priority Claims”), because it asserts secured status, administrative-expense priority, or statutory priority in amounts that are inaccurate.

13. Exhibit B sets forth the amounts included in each Wrong Priority Claim, including the amounts claimed by the creditor to be secured claims, administrative-expense priority claims, statutory-priority claims, and general unsecured claims. The Debtors have reviewed each of the Wrong Priority Claims and have determined that the priorities claimed by the creditor are, in whole or in part, inconsistent with the nature of the parties’ obligations and the requirements for secured or priority status in this case. *See* Declaration of Robert L. Mead. Exhibit B also includes what the Debtors believe to be the appropriate treatment of each of the Wrong Priority Claims, in accordance with the Debtors’ books and records, the business relationship between the Debtors and the creditor, and the requirements of the law (the “Reclassified Claim”).

14. The Debtors request that each of the Wrong Priority Claims be modified in the claims register to reflect the priorities of the applicable Reclassified Claim. Although the Debtors do not dispute the total amounts of the Reclassified Claims, the Debtors request that the Court’s order sustaining this Objection be without prejudice to the right of any party in interest to object to the Reclassified Claims on any ground.

Wrong Amount Claims

15. The Debtors object to each of the Claims identified on Exhibit C-1, incorporated herein by reference (the “Wrong Amount Claims”), because it exceeds the amount owed to the applicable creditor as of the Petition Date.

16. Exhibit C-1 identifies each Wrong Amount Claim. The Debtors have reviewed each of the Wrong Amount Claims and have determined that the amount claimed by the creditor exceeds the applicable Debtor’s obligation to the creditor as of the Petition Date. *See* Declaration of Robert L. Mead. Exhibit C-1 also includes what the Debtors believe to be the appropriate amount of each of the Wrong Amount Claims, in accordance with the Debtors’ books and records and the business relationship between the Debtors and the creditor (the “Reduced Claim”).

17. The Debtors request that each of the Wrong Amount Claims be modified in the claims register to reflect the amount of the applicable Reduced Claim. The Debtors request that the Court’s order sustaining this Objection be without prejudice to the right of any party in interest to object to the Reduced Claims on any ground.

Zero Amount Claims

18. The Debtors object to each of the Claims identified on Exhibit C-2, incorporated herein by reference (the “Zero Amount Claims”), because the Debtors’ books and records reflect

that the Debtors were not liable to the applicable creditor on account of the Zero Amount Claims as of the Petition Date.²

19. Exhibit C-2 identifies each Zero Amount Claim. The Debtors have reviewed each of the Zero Amount Claims and have determined that, for the reasons described in further detail on Exhibit C-2, the Debtors do not have any liability to the creditor on account of the Zero Amount Claim. *See* Declaration of Robert L. Mead.

20. The Debtors thus request that the Court disallow each of the Zero Amount Claims.

Wrong Debtor and Wrong Priority Claims

21. The Debtors object to each of the Claims identified on Exhibit D, incorporated herein by reference (the “Wrong Debtor/Wrong Priority Claims”), because it is both a Wrong Debtor Claim and a Wrong Priority Claim.

22. Exhibit D identifies each Wrong Debtor/Wrong Priority Claim, as well as what the Debtors believe to be appropriate treatment of such Claim (the “Modified Claim”).

23. The Debtors request that the Court disallow each of the Wrong Debtor/Wrong Priority Claims as a Claim against the Claimed Debtor and that the claims register be modified to identify each Wrong Debtor/Wrong Priority Claim as asserted against the applicable Reassigned Debtor in the amount and with the priorities reflected in the applicable Modified Claim. The Debtors request that the Court’s order sustaining this Objection be without prejudice to the right of any party in interest to object to the Modified Claims on any ground.

² This Objection is limited to the Zero Amount Claims and does not affect any other Claims asserted by the affected creditors.

Wrong Debtor and Wrong Amount Claims

24. The Debtors object to each of the Claims identified on Exhibit E, incorporated herein by reference (the “Wrong Debtor/Wrong Amount Claims”), because it is both a Wrong Debtor Claim and a Wrong Amount Claim.

25. Exhibit E identifies each Wrong Debtor/Wrong Amount Claim, as well as what the Debtors believe to be the appropriate Modified Claim.

26. The Debtors request that the Court disallow each of the Wrong Debtor/Wrong Amount Claims as a Claim against the Claimed Debtor and that the claims register be modified to identify each Wrong Debtor/Wrong Priority Claim as asserted against the applicable Reassigned Debtor in the amount reflected in the applicable Modified Claim. The Debtors request that the Court’s order sustaining this Objection be without prejudice to the right of any party in interest to object to the Modified Claims on any ground.

Wrong Priority and Wrong Amount Claims

27. The Debtors object to each of the Claims identified on Exhibit F, incorporated herein by reference (the “Wrong Priority/Wrong Amount Claims”), because it is both a Wrong Priority Claim and a Wrong Amount Claim.

28. Exhibit F identifies each Wrong Priority/Wrong Amount Claim, as well as what the Debtors believe to be the appropriate Modified Claim.

29. The Debtors request that each of the Wrong Priority/Wrong Amount Claims be modified in the claims register to reflect the priorities and amount of the applicable Modified

Claim. The Debtors request that the Court's order sustaining this Objection be without prejudice to the right of any party in interest to object to the Modified Claims on any ground.

Wrong Debtor, Wrong Priority, and Wrong Amount Claims

30. The Debtors object to each of the Claims identified on Exhibit G, incorporated herein by reference (the "Wrong Debtor/Wrong Priority/Wrong Amount Claims"), because it is a Wrong Debtor Claim, a Wrong Priority Claim, and a Wrong Amount Claim.

31. Exhibit G identifies each Wrong Debtor/Wrong Priority/Wrong Amount Claim, as well as what the Debtors believe to be the appropriate Modified Claim.

32. The Debtors request that the Court disallow each of the Wrong Debtor/Wrong Priority/Wrong Amount Claims as a Claim against the Claimed Debtor and that the claims register be modified to identify each Wrong Debtor/Wrong Priority/Wrong Amount Claim as asserted against the applicable Reassigned Debtor in the amount and with the priorities reflected in the applicable Modified Claim. The Debtors request that the Court's order sustaining this Objection be without prejudice to the right of any party in interest to object to the Modified Claims on any ground.

Claim Filed Against a Non-Debtor

33. The Debtors object to the Claim identified on Exhibit H, incorporated herein by reference (the "Florida Claim"), because it is asserted against Kare Distribution, Inc.³

³ For administrative purposes, the Debtors' claims agent has docketed the Florida Claim on the claims register of Debtor Patriot Coal Corporation, but both the proof of claim and the backup information refer to Kare Distribution, Inc. as the debtor. The Florida Claim appears to have been filed with the Clerk of the United States Bankruptcy Court for the Southern District of New York and forwarded to the claims agent.

34. Kare Distribution, Inc. is neither a Debtor nor a name under which any of the Debtors does business. *See* Declaration of Robert L. Mead. The Debtors have reviewed the Florida Claim and are aware of no basis on which they would be liable to the Attorney General of Florida on account of the Florida Claim. *See id.*

35. The Debtors thus request that the Court disallow the Florida Claim.

WHEREFORE, the Debtors respectfully request that this Court:

- (a) disallow and/or modify the Claims, as described above; and
- (b) grant such other and further relief as is just and proper.

Dated: June 20, 2013
St. Louis, Missouri

Respectfully submitted,
BRYAN CAVE LLP

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Exhibit A - Books & Records/Wrong Debtor Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE REASSIGNED					
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	CLAIMED DEBTOR	REASSIGNED DEBTOR
1	BAKER TRUCK EQUIPMENT CO PO BOX 482 HURRICANE, WV 25526 Date Filed: 07/27/12 ED MO Date Filed: 02/22/13	15	19-1	Unsecured: \$526.22	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC
2	BAKER TRUCK EQUIPMENT CO PO BOX 482 HURRICANE, WV 25526 Date Filed: 07/27/12 ED MO Date Filed: 02/22/13	16	20-1	Unsecured: \$18,068.26	PATRIOT COAL CORPORATION	CATENARY COAL COMPANY, LLC
3	EASTERN STEEL FIELD SERVICES LLC PO BOX 309 BRADLEY, WV 25818 Date Filed: 09/20/12 ED MO Date Filed: 02/25/13	236	239-1	Unsecured: \$32,066.31	PATRIOT COAL CORPORATION	HOBET MINING, LLC
4	LAWSON PRODUCTS INC 8770 W BRYN MAWR AVE CHICAGO, IL 60631 Date Filed: 12/03/12 ED MO Date Filed: 02/25/13	1366	826-1	Unsecured: \$355.91	PATRIOT COAL COMPANY, L.P.	HOBET MINING, LLC
5	LINATEX CORPORATION OF AMERICA 2701 S STOUGHTON RD PO BOX 7610 MADISON, WI 53707 Date Filed: 12/06/12 ED MO Date Filed: 02/25/13	1367	827-1	Unsecured: \$248.73	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC
6	NEW PIG CORP ONE PORK AVE TIPTON, PA 16684 Date Filed: 08/10/12 ED MO Date Filed: 02/25/13	78	83-1	Unsecured: \$284.47	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
7	PROGRESS RAIL SERVICES CORPORATION ATTN RAJ KANURU 1600 PROGRESS DR PO BOX 1037 ALBERTVILLE, AL 35950 Date Filed: 10/01/12 ED MO Date Filed: 02/25/13	275	278-1	Unsecured: \$1,276.02	PATRIOT COAL CORPORATION	CATENARY COAL COMPANY, LLC
8	RIVERSIDE MEDICAL GROUP PO BOX 30 MONTGOMERY, WV 25136 Date Filed: 11/15/12 ED MO Date Filed: 02/28/13	610	3517-1	Unsecured: \$395.00	WINCHESTER LLC	REMINGTON LLC
9	S&K AIR POWER DEPT 4830 PO BOX 87618 CHICAGO, IL 60680 Date Filed: 11/14/12 ED MO Date Filed: 02/27/13	584	2881-1	Unsecured: \$319.72	PATRIOT COAL CORPORATION	HERITAGE COAL COMPANY LLC
10	SHAMBLIN STONE INC C/O RUDOLPH, FINE, PORTER & JOHNSON LLP ATTN JEFFREY W HENNING PO BOX 1507 EVANSVILLE, IN 47706 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13	2416	1488-1	Unsecured: \$29,523.13	SPEED MINING LLC	PANTHER LLC
11	SHAMBLIN STONE INC C/O RUDOLPH, FINE, PORTER & JOHNSON LLP ATTN JEFFREY W HENNING PO BOX 1507 EVANSVILLE, IN 47706 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13	2418	1490-1	Unsecured: \$2,367.63	COAL CLEAN LLC	PANTHER LLC

Exhibit A - Books & Records/Wrong Debtor Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE REASSIGNED					
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	CLAIMED DEBTOR	REASSIGNED DEBTOR
12	SIERRA LIQUIDITY FUND LLC ASSIGNEE & ATT-IN-FACT FOR INDUSTRIAL DESIGN PRODUCTS ASSIGNOR 2699 WHITE RD #255 IRVINE, CA 92614 Date Filed: 09/17/12 ED MO Date Filed: 02/25/13	213	217-1	Admin: \$3,530.00 503(b)(9): \$3,530.00* Unsecured: \$140.00	CATENARY COAL COMPANY, LLC	MIDLAND TRAIL ENERGY LLC
13	SIGNATURE MINING SERVICES LLC ATTN CONNIE E LEWIS CPA PO BOX 1445 BECKLEY, WV 25802 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13	2209	1394-1	Unsecured: \$382.35	PATRIOT COAL CORPORATION	JARRELL'S BRANCH COAL COMPANY
14	STEAM WIZARDS PO BOX 171 LORADO, WV 25630 Date Filed: 11/09/12 ED MO Date Filed: 02/27/13	447	2908-1	Unsecured: \$6,175.00	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit B - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
1	C & A CUTTER HEAD, INC. PO BOX 5207 CHILHOWIE, VA 24319 Date Filed: 11/26/12 ED MO Date Filed: 02/27/13 Debtor: PANTHER LLC	804	2850-1	Admin: \$2,440.00 503(b)(9): \$2,440.00*	Admin: \$1,610.00 Unsecured: \$830.00
2	CORE MINERALS OPERATING CO INC 25 N.W. RIVERSIDE DRIVE, STE 300 EVANSVILLE, IN 47708 Date Filed: 11/17/12 ED MO Date Filed: 02/27/13 Debtor: HIGHLAND MINING COMPANY, LLC	678	2832-1	Secured: \$55,278.00*	Unsecured: \$55,278.00
3	F&B MACHINE WORKS PO BOX 1103 LOGAN, WV 25601 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: MIDLAND TRAIL ENERGY LLC	1939	3419-1	Priority: \$370.00	Unsecured: \$370.00
4	KENNAMETAL TRICON METALS & SERVICES C/O COHEN & GRIGSBY PC ATTN WILLIAM E KELLEHER JR 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: APOGEE COAL COMPANY, LLC	2027	1317-1	Admin: \$1,562.94 503(b)(9): \$1,562.94*	Admin: \$1,314.42 Unsecured: \$248.52
5	PETERS EQUIPMENT CO., LLC C/O TANNOR PARTNERS CREDIT FUND, LP 150 GRAND STREET, SUITE 401 WHITE PLAINS, NY 10601 TRANSFEROR: PETERS EQUIPMENT CO., LLC PO BOX 1050 BLUEFIELD, VA 24605 Date Filed: 11/30/12 ED MO Date Filed: 02/28/13 Debtor: HOBET MINING, LLC	997	3488-1	Admin: \$43,424.00 503(b)(9): \$43,424.00*	Admin: \$42,924.00 Unsecured: \$500.00

Exhibit B - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
6	PETROLEUM PRODUCTS LLC ATTN KRISTIN K SEABROOK, GENERAL COUNSEL PILOT FLYING J 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 03/21/13 Debtor: APOGEE COAL COMPANY, LLC	2361	3869-2	Admin: \$1,255,534.23 503(b)(9): \$1,255,534.23* Unsecured: \$53,486.95	Admin: \$1,163,773.25 Unsecured: \$145,247.93
7	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: PINE RIDGE COAL COMPANY, LLC	2366	1400-1	Admin: \$2,294.68 503(b)(9): \$2,294.68*	Admin: \$1,819.23 Unsecured: \$475.45
8	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: PANTHER LLC	2367	1401-1	Admin: \$187,674.23 503(b)(9): \$187,674.23* Unsecured: \$64,065.88	Admin: \$165,034.01 Unsecured: \$86,706.10
9	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: REMINGTON LLC	2368	1402-1	Admin: \$23,174.25 503(b)(9): \$23,174.25* Unsecured: \$7,282.36	Admin: \$22,194.11 Unsecured: \$8,262.50

Exhibit B - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
10	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: BLACK STALLION COAL COMPANY, LLC	2610	1692-1	Admin: \$13,856.40 503(b)(9): \$13,856.40*	Admin: \$10,841.20 Unsecured: \$3,015.20
11	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: HILLSIDE MINING COMPANY	2612	1699-1	Admin: \$10,445.66 503(b)(9): \$10,445.66* Unsecured: \$4,758.48	Admin: \$9,900.25 Unsecured: \$5,303.89
12	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: APPALACHIA MINE SERVICES, LLC	2363	1501-1	Admin: \$2,100.00 503(b)(9): \$2,100.00*	Admin: \$1,900.00 Unsecured: \$200.00
13	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: HOBET MINING, LLC	2364	1502-1	Admin: \$318,691.43 503(b)(9): \$318,691.43* Unsecured: \$32,546.24	Admin: \$294,309.72 Unsecured: \$56,927.95

Exhibit B - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
14	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: KANAWHA EAGLE COAL, LLC	2365	1503-1	Admin: \$67,059.87 503(b)(9): \$67,059.87* Unsecured: \$4,014.96	Admin: \$58,250.29 Unsecured: \$12,824.54
15	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: MIDLAND TRAIL ENERGY LLC	2370	1405-1	Admin: \$46,589.66 503(b)(9): \$46,589.66* Unsecured: \$7,333.20	Admin: \$43,368.91 Unsecured: \$10,553.95
16	PGS & ASSOCIATES LLC C/O TANNOR PARTNERS CREDIT FUND LP AS ASSIGNEE 150 GRAND ST STE 401 WHITE PLAINS, NY 10601 Date Filed: 11/14/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	599	479-1	Admin: \$11,349.00 503(b)(9): \$11,349.00* Unsecured: \$525.00	Admin: \$10,661.50 Unsecured: \$1,212.50
17	TANNOR PARTNERS CREDIT FUND LP AS ASSIGNEE OF DEWAR OF VIRGINIA INC 150 GRAND ST STE 401 WHITE PLAINS, NY 10601 Date Filed: 12/07/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1283	790-1	Admin: \$1,505.50	Unsecured: \$1,505.50
18	VOSSLOH TRACK MATERIAL INC COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD BLDG 100 STE 360 EAST WINDSOR, NJ 08520 Date Filed: 08/16/12 ED MO Date Filed: 02/25/13 Debtor: REMINGTON LLC	88	94-1	Admin: \$25,550.80 503(b)(9): \$25,550.80* Unsecured: \$38,164.38	Admin: \$25,056.22 Unsecured: \$38,658.96

Exhibit B - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
19	VOSSLOH TRACK MATERIAL INC COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD BLDG 100 STE 360 EAST WINDSOR, NJ 08520 Date Filed: 08/16/12 ED MO Date Filed: 02/25/13 Debtor: HILLSIDE MINING COMPANY	89	95-1	Admin: \$21,925.40 503(b)(9): \$21,925.40* Unsecured: \$8,583.15	Admin: \$21,483.00 Unsecured: \$9,025.55
20	VOSSLOH TRACK MATERIAL INC COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD BLDG 100 STE 360 EAST WINDSOR, NJ 08520 Date Filed: 08/16/12 ED MO Date Filed: 02/25/13 Debtor: PANTHER LLC	92	98-1	Admin: \$2,087.47 503(b)(9): \$2,087.47* Unsecured: \$50,840.89	Admin: \$1,971.00 Unsecured: \$50,957.36

* Denotes an unliquidated component.

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit C-1 - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
1	ALPHA SERVICES INC PO BOX 1045 MARION, IL 62959 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: DODGE HILL MINING COMPANY, LLC	3148	2059-1	Unsecured: \$2,426.34	Unsecured: \$1,946.46
2	AQUATIC RESOURCES MANAGEMENT LLC C/O ELLEN ARVIN KENNEDY ESQ DINSMORE & SHOHL LLP 250 W MAIN ST, STE 1400 LEXINGTON, KY 40507 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: GRAND EAGLE MINING, LLC	2108	1585-1	Unsecured: \$42,358.89	Unsecured: \$36,629.65
3	BYRNSIDE HARDWARE PO BOX 157 DANVILLE, WV 25053 Date Filed: 11/10/12 ED MO Date Filed: 03/07/13 Debtor: EASTERN ASSOCIATED COAL, LLC	463	3935-1	Unsecured: \$4,186.45	Unsecured: \$3,686.46
4	BYRNSIDE HARDWARE PO BOX 157 DANVILLE, WV 25053 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: HOBET MINING, LLC	3411	2152-1	Unsecured: \$50.37	Unsecured: \$21.90
5	DOMINION HOPE PO BOX 2868 CLARKSBURG, WV 26302 Date Filed: 11/05/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	509	445-1	Unsecured: \$32.35	Unsecured: \$9.55
6	FEDEX TECHCONNECT INC AS ASSIGNEE OF FEDEX CORP/FEDEX GROUND PKG SYSTEMS INC/FEDEX FREIGHT INC ET AL ATTN REVENUE RECOVERY/BANKRUPTCY 3965 AIRWAYS BLVD MODULE G 3RD FL MEMPHIS, TN 38116 Date Filed: 11/23/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	912	614-1	Unsecured: \$5,428.16	Unsecured: \$4,275.11

Exhibit C-1 - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
7	GREEN LEAF SERVICES OF BECKLEY LLC C/O SPILMAN THOMAS & BATTLE PLLC ONE OXFORD CENTRE STE 3440 301 GRANT ST PITTSBURGH, PA 15219 Date Filed: 11/08/12 ED MO Date Filed: 02/25/13 Debtor: CATENARY COAL COMPANY, LLC	422	416-1	Unsecured: \$33,562.14	Unsecured: \$29,118.64
8	HAUHINCO LP C/O COHEN & GRIGSBY PC ATTN JILL LOCNIKAR BRADLEY ESQ 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: PANTHER LLC	1873	1139-1	Unsecured: \$81,353.21	Unsecured: \$79,050.86
9	HAUHINCO LP C/O COHEN & GRIGSBY PC ATTN JILL LOCNIKAR BRADLEY ESQ 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1875	1141-1	Unsecured: \$15,940.29	Unsecured: \$14,029.84
10	HOSCH COMPANY C/O COHEN & GRIGSBY PC ATTN JILL LOCNIKAR BRADLEY ESQ 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: MIDLAND TRAIL ENERGY LLC	2013	2579-1	Unsecured: \$29,187.72	Unsecured: \$27,007.66
11	KENNAMETAL TRICON METALS & SERVICES C/O COHEN & GRIGSBY PC ATTN WILLIAM E KELLEHER JR ESQ 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: CATENARY COAL COMPANY, LLC	2030	1325-1	Unsecured: \$27,125.11	Unsecured: \$25,764.52

Exhibit C-1 - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
12	KENNAME TAL TRICON METALS & SERVICES C/O COHEN & GRIGSBY PC ATTN WILLIAM E KELLEHER JR 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: HOBET MINING, LLC	2028	1318-1	Unsecured: \$121,562.75	Unsecured: \$83,545.61
13	KENNAME TAL TRICON METALS & SERVICES C/O COHEN & GRIGSBY PC ATTN WILLIAM E KELLEHER JR 625 LIBERTY AVE PITTSBURGH, PA 15222 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: APOGEE COAL COMPANY, LLC	2032	1327-1	Unsecured: \$21,933.92	Unsecured: \$19,337.98
14	MORGANTOWN TECHNICAL SERVICES 2608 SMITHTOWN RD MORGANTOWN, WV 26505 Date Filed: 12/06/12 ED MO Date Filed: 02/27/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1172	2818-1	Unsecured: \$12,001.11	Unsecured: \$9,004.20
15	PEOPLE PLUS INC C/O FOWLER BELL PLLC ATTN M TYLER POWELL ESQ 300 W VINE ST STE 600 LEXINGTON, KY 40507 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	2809	1808-1	Unsecured: \$2,388.32	Unsecured: \$926.91
16	PHOENIX FIRST RESPONSE LLC 25 ALLEGHENY SQUARE GLASSPORT, PA 15045 Date Filed: 12/12/12 ED MO Date Filed: 02/28/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1811	3489-1	Unsecured: \$1,425.00	Unsecured: \$450.00
17	REXEL HOLDINGS USA ATTN LASLO REED LEGAL CREDIT COORDINATOR 14951 DALLAS PKWY DALLAS, TX 75254 Date Filed: 10/12/12 ED MO Date Filed: 02/25/13 Debtor: HIGHLAND MINING COMPANY, LLC	330	331-1	Unsecured: \$7,399.21	Unsecured: \$6,815.21

Exhibit C-1 - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
18	REXEL HOLDINGS USA ATTN LASLO REED LEGAL CREDIT COORDINATOR 19451 DALLAS PKWY DALLAS, TX 75254 Date Filed: 10/12/12 ED MO Date Filed: 02/25/13 Debtor: GRAND EAGLE MINING, LLC	328	329-1	Unsecured: \$153.66	Unsecured: \$144.96
19	RIVERSIDE MEDICAL GROUP PO BOX 30 MONTGOMERY, WV 25136 Date Filed: 11/15/12 ED MO Date Filed: 02/28/13 Debtor: SPEED MINING LLC	608	3518-1	Unsecured: \$3,875.00	Unsecured: \$2,765.00
20	SERVICE PUMP & SUPPLY CO INC PO BOX 2097 HUNTINGTON, WV 25721 Date Filed: 11/13/12 ED MO Date Filed: 02/28/13 Debtor: APPALACHIA MINE SERVICES, LLC	541	3536-1	Unsecured: \$6,996.84	Unsecured: \$6,950.00
21	SERVICE PUMP & SUPPLY CO INC PO BOX 2097 HUNTINGTON, WV 25721 Date Filed: 11/14/12 ED MO Date Filed: 02/28/13 Debtor: KANAWHA EAGLE COAL, LLC	563	3542-1	Unsecured: \$59,087.02	Unsecured: \$46,420.88
22	SERVICE PUMP & SUPPLY CO INC PO BOX 2097 HUNTINGTON, WV 25721 Date Filed: 11/14/12 ED MO Date Filed: 02/28/13 Debtor: EASTERN ASSOCIATED COAL, LLC	590	3539-1	Unsecured: \$100,288.09	Unsecured: \$80,538.54
23	SHAMBLIN STONE INC C/O RUDOLPH, FINE, PORTER & JOHNSON LLP ATTN JEFFREY W HENNING PO BOX 1507 EVANSVILLE, IN 47706 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: KANAWHA EAGLE COAL, LLC	2420	1492-1	Unsecured: \$93,036.47	Unsecured: \$92,547.18

Exhibit C-1 - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
24	SOLES ELECTRIC COMPANY, INC. 1552 TULIP LANE FAIRMONT, WV 26554 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: EASTERN ASSOCIATED COAL, LLC	2634	2945-1	Unsecured: \$138,861.79	Unsecured: \$17,417.52
25	STATE OF MICHIGAN DEPARTMENT OF TREASURY ATTN JUANDISHA M HARRIS, ASST ATTY GEN CADILLAC PLACE, STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202 Date Filed: 09/10/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	196	200-1	Priority: \$6,631.99	Priority: \$1,592.52
26	VOSSLOH TRACK MATERIAL INC COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD BLDG 100 STE 360 EAST WINDSOR, NJ 08520 Date Filed: 08/16/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	90	96-1	Unsecured: \$89,317.03	Unsecured: \$87,308.43
27	ZEE MEDICAL INC 8150 WOODLAND DR INDIANAPOLIS, IN 46278 Date Filed: 12/08/12 ED MO Date Filed: 02/25/13 Debtor: HOBET MINING, LLC	1306	810-1	Unsecured: \$3,999.29	Unsecured: \$2,986.67

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
1	ALPHA RECORDS MANAGEMENT INC 216 BUSINESS ST BECKLEY, WV 25801 Date Filed: 11/13/12 ED MO Date Filed: 02/25/13 Debtor: KANAWHA EAGLE COAL, LLC	522	457	Unsecured: \$679.20	The claim was paid on May 11, 2012 via check #341482.
2	BEVERLEY TONEY 106 HICKORY HILLS PL APT 3 CHARLESTON, WV 25314 Date Filed: 04/01/13 ED MO Date Filed: 04/15/13 Debtor: PATRIOT COAL CORPORATION	3991	3959	Unsecured: \$50,544.00	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
3	BLAINE M. JARRELL PO BOX 241 202 TRANQUIL COURT NAOMA, WV 25140 Date Filed: 11/28/12 ED MO Date Filed: 02/27/13 Debtor: APPALACHIA MINE SERVICES, LLC	900	3262-1	Priority: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
4	BULLDOG EXCAVATING LLC PO BOX 58 NAUGATUCK, WV 25685 Date Filed: 11/29/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	928	628-1	Admin: \$326,851.90 503(b)(9): \$326,851.90*	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Panther LLC and Midland Trail Energy LLC that are not affected by this objection.
5	CALIFORNIA CONTRACTORS SUPPLIES 7729 BURNET AVENUE VAN NUYS, CA 91405 Date Filed: 11/14/12 ED MO Date Filed: 03/07/13 Debtor: PATRIOT COAL CORPORATION	567	3936	Admin: \$1,493.68 503(b)(9): \$1,493.68* Unsecured: \$1,538.49	The Debtors did not order the products for which the creditor has invoiced the Debtors.
6	CHAIN SUPPLY COMPANY INCORPORATED PO BOX 305 MABSCOTT, WV 25871 Date Filed: 08/31/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	156	176-1	Unsecured: \$9,859.68	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Appalachia Mine Services, LLC and Eastern Associated Coal, LLC that are not affected by this objection.
7	CONNECTICUT STATE TREASURER C/O PULLMAN & COMLEY LLC ATTN: LIZ AUSTIN 850 MAIN ST 8TH FL BRIDGEPORT, CT 06601 Date Filed: 01/23/13 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3930	2771-1	Unsecured: Unliquidated	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no unclaimed property in the State of Connecticut.
8	CONTINENTAL BANK ATTN MATT MCBRIDE 15 W SOUTH TEMPLE STE 420 SALE LAKE CITY, UT 84101 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3674	2304	Secured: \$1,526,868.00	Fifth Third Leasing Company is the lessor under this equipment lease. This obligation is not owed to this creditor.
9	CUDA TOOLS INC 3957 ANTON RD MADISONVILLE, KY 42431 Date Filed: 07/30/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	18	22	Unsecured: \$26,120.05	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Highland Mining Company, LLC and Dodge Hill Mining Company, LLC that are not affected by this objection.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
10	DAVID COX P.O. BOX 69 WALTON, WV 25826 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: KANAWHA EAGLE COAL, LLC	2783	1787	Unsecured: \$245,356.38	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor invoiced a third party in the ordinary course of the parties' dealings, and that third party passed the charges along to the Debtor.
11	DAVID COX PO BOX 69 WALTON, WV 25286 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: NEWTOWN ENERGY, INC.	2785	1788-1	Unsecured: \$245,356.38	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor invoiced a third party in the ordinary course of the parties' dealings, and that third party passed the charges along to the Debtor.
12	DAVID COX PO BOX 69 WALTON, WV 25286 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	2784	1787-1	Unsecured: \$245,356.38	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor invoiced a third party in the ordinary course of the parties' dealings, and that third party passed the charges along to the Debtor.
13	DENNIS C. AND PATRICIA E. DELAET PO BOX 321 NEW MEADOWS, ID 83654 Date Filed: 12/13/12 ED MO Date Filed: 02/28/13 Debtor: PATRIOT COAL CORPORATION	2221	3718-1	Unsecured: Unliquidated	This Debtor is not a party to the contract on which this claim is based.
14	DOMINION HOPE PO BOX 2868 CLARKSBURG, WV 26302 Date Filed: 11/05/12 ED MO Date Filed: 02/25/13 Debtor: CATENARY COAL COMPANY, LLC	506	442-1	Unsecured: \$2,695.34	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Eastern Associated Coal, LLC and Pine Ridge Coal Company, LLC that are not affected by this objection.
15	DOMINION HOPE PO BOX 2868 CLARKSBURG, WV 26302 Date Filed: 11/05/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	505	441-1	Unsecured: \$3,353.40	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Eastern Associated Coal, LLC and Pine Ridge Coal Company, LLC that are not affected by this objection.
16	DOMINION HOPE PO BOX 2868 CLARKSBURG, WV 26302 Date Filed: 11/05/12 ED MO Date Filed: 02/25/13 Debtor: MARTINKA COAL COMPANY, LLC	508	444-1	Unsecured: \$17.22	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Eastern Associated Coal, LLC and Pine Ridge Coal Company, LLC that are not affected by this objection.
17	E KENT HARTSOG 23 CEDAR DRIVE HURRICANE, WV 25526 Date Filed: 12/07/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	1219	3302	Unsecured: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
18	E KENT HARTSOG 23 CEDAR DRIVE HURRICANE, WV 25526 Date Filed: 12/07/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	1222	3259-1	Unsecured: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
19	ENVIRONMENTAL RESOURCES C/O MANAGEMENT CONSULTING CO LLC 2265 HARRODSBURG RD STE 200 LEXINGTON, KY 40504 Date Filed: 11/15/12 ED MO Date Filed: 02/25/13 Debtor: OHIO COUNTY COAL COMPANY, LLC	634	486	Unsecured: \$2,262.50	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The invoice underlying this claim is included in the creditor's claim against another Debtor that is not affected by this objection.
20	GREEN LEAF SERVICES OF BECKLEY LLC C/O SPILMAN THOMAS & BATTLE PLLC ONE OXFORD CENTRE STE 3440 301 GRANT ST PITTSBURGH, PA 15219 Date Filed: 11/08/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	420	414	Unsecured: \$225,848.65	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The invoices underlying this claim are included in the creditor's claim against five other Debtors that are not affected by this objection.
21	GUYAN SERVICE COMPANY, A WEST VIRGINIA CORP PO BOX 1603 LOGAN, WV 25601 Date Filed: 09/22/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL COMPANY, L.P.	237	240	Unsecured: \$30,043.19	The books and records of this Debtor do not reflect any obligation owing to this creditor. The creditor has filed separate claims against Apogee Coal Company, LLC and Hobet Mining, LLC that are not affected by this objection.
22	HARRY P. BROWN 615 SLAUGHTERS LAKE ROAD HANSON, KY 42413 Date Filed: 12/03/12 ED MO Date Filed: 02/25/13 Debtor: GRAND EAGLE MINING, LLC	1049	1261	Priority: \$79,644.00	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
23	HAWTHORN BANK 321 W BATTLEFIELD SPRINGFIELD, MO 65807 Date Filed: 08/01/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT LEASING COMPANY LLC	22	30	Secured: \$177,758.40	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.
24	HAWTHORN BANK 321 W BATTLEFIELD SPRINGFIELD, MO 65807 Date Filed: 08/01/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT LEASING COMPANY LLC	23	31	Unsecured: \$435,625.76	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.
25	HAWTHORN BANK 321 W BATTLEFIELD SPRINGFIELD, MO 65807 Date Filed: 08/01/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT LEASING COMPANY LLC	24	28	Secured: \$46,645.05	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.
26	HAWTHORN BANK 321 W BATTLEFIELD SPRINGFIELD, MO 65807 Date Filed: 08/01/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT LEASING COMPANY LLC	26	26	Secured: \$82,479.47 Unsecured: \$3,583.63	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.
27	HAWTHORN BANK 321 W BATTLEFIELD SPRINGFIELD, MO 65807 Date Filed: 08/01/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT LEASING COMPANY LLC	27	27	Secured: \$300,454.60	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
28	HAWTHORN BANK C/O LOWTHER JOHNSON ATTORNEYS AT LAW LLC ATTN LEE J VIOREL 901 ST LOUIS ST 20TH FL SPRINGFIELD, MO 65806 Date Filed: 03/25/13 ED MO Date Filed: 04/15/13 Debtor: PATRIOT LEASING COMPANY LLC	3988	3965	Unsecured: \$67,173.84	Somerset Capital Group, Ltd. is the lessor under this equipment lease. This obligation is not owed to this creditor.
29	HULIN H. COOK JR 704 LOWER DONNALLY RD CHARLESTON, WV 25304 Date Filed: 01/16/13 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	3725	3257-1	Priority: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
30	HULIN H. COOK JR 704 LOWER DONNALLY RD CHARLESTON, WV 25304 Date Filed: 01/16/13 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	3726	3299	Priority: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
31	JAMES G. NEEL RT 4 BOX 548 FAIRMONT, WV 26554 Date Filed: 12/05/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1122	1279-1	Priority: Unliquidated	This creditor asserts ownership of Patriot stock, not a claim against the Debtors.
32	JAMES THOMPSON C/O LEWIS GLASSER CASEY & ROLLINS PLLC ATTN ANN R STARACHER ESQUIRE 300 SUMMERS ST STE 700 CHARLESTON, WV 25301 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3380	2093	Unsecured: Unliquidated	Litigation was settled and claims were satisfied prior to the Petition Date.
33	JAMES THOMPSON C/O LEWIS GLASSER CASEY & ROLLINS PLLC ATTN ANN R STARACHER 300 SUMMERS ST SUITE 700 CHARLESTON, WV 25301 Date Filed: 12/15/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3603	2261	Unsecured: Unliquidated	Litigation was settled and claims were satisfied prior to the Petition Date.
34	JOSEPH A. SWEETNICH 75 NORTHWOODS DRIVE MORGANTOWN, WV 26508 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1952	3295	Priority: \$105,813.00	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
35	KENNETH R. BOLYARD 519 BEE TREE HOLLOW TURTLE CREEK, WV 25203 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	1835	3260-1	Unsecured: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
36	LAUREL COAL CORP. PO BOX 1180 DANVILLE, WV 25053 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: EASTERN ASSOCIATED COAL, LLC	3213	2826-1	Priority: Unliquidated	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The Debtor has no remaining obligations under the agreement that is the purported basis for the claim.
37	MARK N. SCHROEDER 1115 FAR OAKS DRIVE CASEYVILLE, IL 62232 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3164	3256-1	Priority: \$11,725.00*	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
38	MISSOURI DEPARTMENT OF REVENUE GENERAL COUNSEL'S OFFICE PO BOX 475 JEFFERSON CITY, MO 65105 Date Filed: 08/27/12 ED MO Date Filed: 02/25/13 Debtor: COAL CLEAN LLC	147	152-1	Priority: \$289,126.87* Unsecured: \$66,415.50*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no presence in the State of Missouri.
39	MISSOURI DEPARTMENT OF REVENUE GENERAL COUNSEL'S OFFICE PO BOX 475 JEFFERSON CITY, MO 65105 Date Filed: 08/27/12 ED MO Date Filed: 02/25/13 Debtor: WINIFREDE DOCK LIMITED LIABILITY COMPANY	148	153-1	Secured: \$10,475.55*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no presence in the State of Missouri.
40	NATIONAL ELECTRIC COMPANY ATTN JOHN HUTCHINSON 3622 BRISTOL HIGHWAY JOHNSON CITY, TN 37601 Date Filed: 11/19/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	705	517	Unsecured: \$2,199.78	This is not a valid claim, and the underlying invoice is not owed by the Debtors.
41	OHIO DEPARTMENT OF JOB AND FAMILY SERVICES PO BOX 182404 COLUMBUS, OH 43218 Date Filed: 12/27/12 ED MO Date Filed: 02/27/13 Debtor: HERITAGE COAL COMPANY LLC	3670	2300-1	Priority: \$935.41	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no presence in the State of Ohio.
42	P3 GROUP / PRO SECURITY PO BOX 427 MADISON, WV 25130 Date Filed: 08/24/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	173	161	Unsecured: \$11,365.00	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Apogee Coal Company, LLC and Appalachia Mine Services, LLC that are not affected by this objection.
43	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: COAL CLEAN LLC	2608	1686	Admin: \$68,187.42 503(b)(9): \$68,187.42** Unsecured: \$1,715.54	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed a separate claim against Panther LLC that is not affected by this objection.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
44	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: SPEED MINING, LLC	2611	1695	Admin: \$119,486.81 503(b)(9): \$119,486.81** Unsecured: \$62,350.34	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed a separate claim against Panther LLC that is not affected by this objection.
45	PINKSTON, CHARLES T., ET AL PO BOX 52 VERSAILLES, KY 40383 Date Filed: 12/10/12 ED MO Date Filed: 02/28/13 Debtor: PATRIOT COAL CORPORATION	1393	3611-1	Unsecured: Unliquidated	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The Debtor has no remaining obligations under the lease that is the basis for the claim, which terminated on November 1, 2000.
46	PRESSURE TECH INDUSTRIAL CLEANING SERVICES INC PO BOX 84 WORTHINGTON, KY 41183 Date Filed: 12/10/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1408	848-1	Unsecured: \$29,070.87	This creditor assigned its claim to Sierra Liquidity Fund, which has filed a separate proof of claim that is not affected by this objection.
47	PULLEN BROTHERS LLC C/O SIERRA LIQUIDITY FUND, LLC 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614 TRANSFEROR: PULLEN BROTHERS LLC ATTN JEAN F PULLENS PO BOX 328 DAWES, WV 25054 Date Filed: 08/08/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	51	55-1	Priority: \$24,470.00	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The creditor has filed separate claims against Panther LLC that are not affected by this objection.
48	SOUTHERN LAND COMPANY LP & DICKINSON PROPERTIES LP 300 CAPITOL ST STE 1401 CHARLESTON, WV 25301 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: LOGAN FORK COAL COMPANY	3398	2157-1	503(b)(9): \$0.00 Secured: \$0.00* Unsecured: Unliquidated	The books and records of this Debtor do not reflect any obligation owing to this creditor on account of this claim. The Debtor has no remaining obligations under the lease that is the basis for the claim, which terminated on May 8, 2009.
49	STATE OF MICHIGAN DEPARTMENT OF TREASURY ATTN JUANDISHA M HARRIS, ASST ATTY GEN CADILLAC PLACE, STE 10-200 3030 W GRAND BLVD DETROIT, MI 48202 Date Filed: 09/10/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	202	206-1	Unsecured: \$500.00*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor received an extension from the claimant.
50	STEVE A. BOLEN 114 SUNSHINE CIRCLE BECKLEY, WV 25801 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: MIDLAND TRAIL ENERGY LLC	2217	3298	Unsecured: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
51	SUPERIOR FILTER COMPANY, INC. ATTN PRESIDENT OR MANAGING/GENERAL AGENT P.O. BOX 686 MAN, WV 25635 Date Filed: 11/09/12 ED MO Date Filed: 02/27/13 Debtor: KANAWHA EAGLE COAL, LLC	454	2977	Unsecured: \$1,425.00	The claim was paid on September 13, 2011 via check #283362.
52	TERRY G. HUDSON 157 QUARTERHORSE TRAIL PO BOX 157 FLAT TOP, WV 25841 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	1969	3258-1	Priority: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
53	TERRY G. HUDSON 157 QUARTERHORSE TRAIL PO BOX 157 FLAT TOP, WV 25841 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL SERVICES LLC	1970	3300	Priority: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
54	THOMAS H. SIMPSON 244 ARBOGAST LANE MORGANTOWN, WV 26508 Date Filed: 11/29/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	952	3269-1	Unsecured: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
55	TIRE CENTERS LLC PO BOX 218 DUNCAN, SC 29334 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1972	1347	Unsecured: \$28,532.80	The creditor failed to account for certain credits and duplicated an invoice in its summary of the account. No amount was owed as of the Petition Date.
56	TREASURER OF VIRGINIA DEPT OF THE TREASURY DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218 Date Filed: 01/15/13 ED MO Date Filed: 02/27/13 Debtor: KANAWHA EAGLE COAL, LLC	3706	2323-1	Unsecured: Unliquidated	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no unclaimed property in the State of Virginia.
57	TREASURER OF VIRGINIA DEPT OF THE TREASURY DIV OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218 Date Filed: 01/15/13 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	3707	2324-1	Unsecured: Unliquidated	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no unclaimed property in the State of Virginia.
58	TYLER MOUNTAIN WATER CO INC ATTN KAREN MINNICH 159 HARRIS DR POCA, WV 25159 Date Filed: 11/14/12 ED MO Date Filed: 02/25/13 Debtor: WINIFREDE DOCK LIMITED LIABILITY COMPANY	575	470	Unsecured: \$261.25	The claim was paid on September 28, 2010 via check #197071.

Exhibit C-2 - Books & Records/Zero Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED				COMMENTS
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT	
59	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON, WV 25323 Date Filed: 03/11/13 ED MO Date Filed: 04/15/13 Debtor: DAKOTA LLC	3966	3996-1	Priority: \$1,300,000.00*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor is not a severance tax payer.
60	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON, WV 25323 Date Filed: 03/11/13 ED MO Date Filed: 04/15/13 Debtor: DAY LLC	3967	3997-1	Priority: \$1,000.00*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no employees.
61	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON, WV 25323 Date Filed: 03/21/13 ED MO Date Filed: 03/20/13 Debtor: THE PRESIDENTS ENERGY COMPANY LLC	3987	394-2	Priority: \$10,000.00*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor has no employees.
62	WEST VIRGINIA STATE TAX DEPARTMENT PO BOX 766 CHARLESTON, WV 25323 Date Filed: 11/03/12 ED MO Date Filed: 02/25/13 Debtor: NEWTOWN ENERGY, INC.	379	360-1	Priority: \$250.00*	The books and records of this Debtor do not reflect any liability for this claim because the Debtor is not a pass-through tax payer.
63	WILLIAM B. EADES 106 HONEYSUCKLE LN BECKLEY, WV 25801 Date Filed: 12/06/12 ED MO Date Filed: 02/27/13 Debtor: APPALACHIA MINE SERVICES, LLC	1196	3294	Priority: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
64	WILLIAM B. EADES 106 HONEYSUCKLE LN BECKLEY, WV 25801 Date Filed: 12/06/12 ED MO Date Filed: 02/27/13 Debtor: APPALACHIA MINE SERVICES, LLC	1198	3261-1	Priority: Unliquidated	Patriot exercised its discretion under the plan documents to not make any payouts under the 2012 Annual Incentive Compensation Plan.
65	WILLIAM W. EVANS JR 356 WELLS ROAD NORTONVILLE, KY 42442 Date Filed: 12/12/12 ED MO Date Filed: 02/27/13 Debtor: HIGHLAND MINING COMPANY, LLC	1942	3297	Unsecured: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.
66	WILLIAM W. OATES 5475 US HWY 62 WEST GREENVILLE, KY 42345 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: OHIO COUNTY COAL COMPANY, LLC	3162	3309	Unsecured: Unliquidated	Pursuant to the Order Authorizing the Modification and Termination of Certain Non-Vested Benefits for Non-Union Retiree Benefit Participants pursuant to 11 U.S.C. §§ 105(a) and 363(b) [ECF No. 3849], the Debtors are authorized to terminate the Medical Reimbursement Plan, and such termination does not give rise to any claim.

* Denotes an unliquidated component.

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit D - Books & Records/Wrong Debtor/Wrong Priority Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED						
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT AND CLASSIFICATION	MODIFIED AMOUNT AND CLASSIFICATION	CLAIMED DEBTOR	REASSIGNED DEBTOR
1	A W CHESTERTON CO 500 UNICORN PARK DR WOBURN, MA 01801 Date Filed: 11/16/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	651	489-1	Admin: \$973.60 503(b)(9): \$973.60* Secured: Unliquidated	Unsecured: \$973.60	PATRIOT COAL CORPORATION	MIDLAND TRAIL ENERGY LLC
2	A W CHESTERTON CO 500 UNICORN PARK DR WOBURN, MA 01801 Date Filed: 11/16/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	653	491-1	Admin: \$1,821.63 503(b)(9): \$1,821.63* Secured: Unliquidated	Admin: \$619.20 Unsecured: \$1,202.43	PATRIOT COAL CORPORATION	PANTHER LLC
3	A W CHESTERTON COMPANY 500 UNICORN PARK DR WOBURN, MA 01801 Date Filed: 11/16/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	654	492-1	Admin: \$370.84 503(b)(9): \$370.84* Secured: Unliquidated	Unsecured: \$370.84	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC
4	A W CHESTERTON COMPANY 500 UNICORN PARK DR WOBURN, MA 01801 Date Filed: 11/16/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	655	493-1	Admin: \$1,516.55 503(b)(9): \$1,516.55*	Admin: \$695.00 Unsecured: \$821.55	PATRIOT COAL CORPORATION	APPALACHIA MINE SERVICES, LLC
5	ABC CORPORATION 824 E RIVERVIEW DR BELLE, WV 25015 Date Filed: 07/25/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	7	12-1	Priority: \$11,725.00 Unsecured: \$9,245.45	Unsecured: \$20,970.45	PATRIOT COAL CORPORATION	KANAWHA EAGLE COAL, LLC
6	ELECTRO-MECHANICAL CORP DBA LINE POWER REBUILD DIV AND LINE POWER MFG CORP 1 GOODSON ST BRISTOL, VA 24201 Date Filed: 08/25/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	139	144-1	Admin: \$516,105.00 503(b)(9): \$516,105.00*	Admin: \$515,105.00 Unsecured: \$1,000.00	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
7	MORGANTOWN TECHNICAL SERVICES C/O MORGANTOWN MACHINE & HYDRAULICS OF WV INC 437 GOSHEN RD MORGANTOWN, WV 26508 Date Filed: 12/06/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	1168	2970-1	Admin: \$33,536.49 503(b)(9): \$33,536.49* Unsecured: \$140,911.83	Admin: \$6,849.49 Unsecured: \$167,598.83	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
8	R.J.W. CONSTRUCTION CO., INC. 130 SHOPPER CIRCLE BUFFALO, WV 25033 Date Filed: 12/21/12 ED MO Date Filed: 02/27/13 Debtor: WINIFREDE DOCK LIMITED LIABILITY COMPANY	3661	2795-1	Priority: \$15,236.50	Unsecured: \$15,236.50	WINIFREDE DOCK LIMITED LIABILITY COMPANY	BIG EAGLE RAIL, LLC
9	SIGNATURE MINING SERVICES LLC ATTN CONNIE E LEWIS CPA PO BOX 1445 BECKLEY, WV 25802 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	2210	1395-1	Priority: \$1,131.00 Unsecured: \$5,898.32	Unsecured: \$7,029.32	PATRIOT COAL CORPORATION	JARRELL'S BRANCH COAL COMPANY
10	SWANSON PLATING COMPANY INC MORGANTOWN MACHINE & HYDRAULIC OF WV INC 437 GOSHEN RD MORGANTOWN, WV 26508 Date Filed: 12/06/12 ED MO Date Filed: 02/27/13 Debtor: SPEED MINING LLC	1165	2790-1	Admin: \$17,140.70 503(b)(9): \$17,140.70* Unsecured: \$4,014.00	Unsecured: \$21,154.70	SPEED MINING LLC	PANTHER LLC

* Denotes an unliquidated component.

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit E - Books & Records/Wrong Debtor/Wrong Amount Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED						
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT AND CLASSIFICATION	MODIFIED AMOUNT AND CLASSIFICATION	CLAIMED DEBTOR	REASSIGNED DEBTOR
1	AL'S GLASS SERVICE INC PO BOX 571 GRANDVIEW, IN 47615 Date Filed: 08/13/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	73	78-1	Unsecured: \$857.64	Unsecured: \$487.16	PATRIOT COAL CORPORATION	HERITAGE COAL COMPANY LLC
2	AS ASSIGNEE OF GREEN LEAF SERVICES OF BECKLEY LLC C/O CAPITAL SOLUTIONS 12751 WORLD PLAZA LN FORT MYERS, FL 33907 Date Filed: 10/12/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	332	333-1	Unsecured: \$192,305.89	Unsecured: \$189,605.89	PATRIOT COAL CORPORATION	REMINGTON LLC
3	BAKER TRUCK EQUIPMENT CO PO BOX 482 HURRICANE, WV 25526 Date Filed: 07/27/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	17	21-1	Unsecured: \$6,508.58	Unsecured: \$6,352.64	PATRIOT COAL CORPORATION	HOBET MINING, LLC
4	BRAKE SUPPLY COMPANY INC 5501 FOUNDATION BLVD EVANSVILLE, IN 47725 Date Filed: 07/26/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	11	16-1	Unsecured: \$79,383.83	Unsecured: \$31,324.75	PATRIOT COAL CORPORATION	CATENARY COAL COMPANY, LLC
5	BSC DOWNARD LLC 5501 FOUNDATION BLVD EVANSVILLE, IN 47725 Date Filed: 07/26/12 ED MO Date Filed: 02/22/13 Debtor: PATRIOT COAL CORPORATION	13	18-1	Unsecured: \$50,851.10	Unsecured: \$12,885.93	PATRIOT COAL CORPORATION	REMINGTON LLC
6	CJ WELLS SERVICE INC PO BOX 133 ROWE, VA 24646 Date Filed: 08/24/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	124	135-1	Unsecured: \$211,099.12	Unsecured: \$22,402.62	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
7	DOMINION HOPE PO BOX 2868 CLARKSBURG, WV 26302 Date Filed: 11/05/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	507	443-1	Unsecured: \$35.75	Unsecured: \$17.97	EASTERN ASSOCIATED COAL, LLC	PINE RIDGE COAL COMPANY, LLC
8	ENVIRONMENTAL RESOURCE MANAGEMENT CONSULTING LLC C/O DINSMORE & SHOHL LLP ATTN ELLEN ARVIN KENNEDY ESQ 250 W MAIN ST STE 1400 LEXINGTON, KY 40507 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: HIGHLAND MINING COMPANY, LLC	3098	2046-1	Unsecured: \$39,133.10	Unsecured: \$2,262.50	HIGHLAND MINING COMPANY, LLC	PATRIOT COAL COMPANY, L.P.
9	FEDEX TECHCONNECT INC AS ASSIGNEE OF FEDERAL EXPRESS CORP/FED EX GROUND PKG SYSTEMS INC/FEDEX OFFICE ET AL ATTN REVENUE RECOVERY/BANKRUPTCY 3965 AIRWAYS BLVD MODULE G 3RD FL MEMPHIS, TN 38116 Date Filed: 04/24/13 ED MO Date Filed: 04/22/13 Debtor: PATRIOT COAL CORPORATION	4032	4005-1	Unsecured: \$4,371.83	Unsecured: \$96.72	PATRIOT COAL CORPORATION	PATRIOT COAL COMPANY, L.P.
10	HERCULES INC DIV OF ASHLAND INC C/O ASHLAND INC ATTN COLLECTIONS DEPT PO BOX 2219 COLUMBUS, OH 43216 Date Filed: 12/06/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1206	750-1	Unsecured: \$81,835.84	Unsecured: \$63,570.27	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC

Exhibit E - Books & Records/Wrong Debtor/Wrong Amount Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED						
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT AND CLASSIFICATION	MODIFIED AMOUNT AND CLASSIFICATION	CLAIMED DEBTOR	REASSIGNED DEBTOR
11	KROFF CHEMICAL CO C/O COFACE NORTH AMERICAN INSURANCE CO 50 MILLSTONE RD BLDG 100 STE 360 EAST WINDSOR, NJ 08520 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	2104	1373-1	Unsecured: \$77,896.30	Unsecured: \$36,139.80	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
12	LAWSON PRODUCTS INC ATTN CREDIT ADMINISTRATION 8770 W BRYN MAWR AVE CHICAGO, IL 60631 Date Filed: 08/20/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL COMPANY, L.P.	115	121-1	Unsecured: \$9,902.98	Unsecured: \$2,980.02	PATRIOT COAL COMPANY, L.P.	EASTERN ASSOCIATED COAL, LLC
13	RED-D-ARC 685 LEE INDUSTRIAL BLVD AUSTELL, GA 30168 Date Filed: 09/10/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	222	227-1	Unsecured: \$1,510.08	Unsecured: \$91.52	PATRIOT COAL CORPORATION	HERITAGE COAL COMPANY LLC
14	SAULS SEISMIC INC C/O ZARZUR & SCHWARTZ PC PO BOX 11366 BIRMINGHAM, AL 35202 Date Filed: 11/26/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	857	582-1	Unsecured: \$25,625.00	Unsecured: \$12,800.00	PATRIOT COAL CORPORATION	HOBET MINING, LLC
15	W W GRAINGER INC ATTN SPECIAL COLLECTIONS DEPT 7300 N MELVINA NILES, IL 60714 Date Filed: 08/31/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	153	157-1	Unsecured: \$13,873.71	Unsecured: \$4,504.06	PATRIOT COAL CORPORATION	HOBET MINING, LLC
16	WEIR SLURRY GROUP INC 2701 S STOUGHTON RD PO BOX 7610 MADISON, WI 53707 Date Filed: 08/13/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	105	111-1	Unsecured: \$70,422.14	Unsecured: \$5,152.76	PATRIOT COAL CORPORATION	GRAND EAGLE MINING, LLC
17	XYLEM WATER SOLUTIONS C/O XYLEM INC 2881 E BAYARD ST STE C SENECA FALLS, NY 13148 Date Filed: 11/15/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	636	488-1	Unsecured: \$10,557.16	Unsecured: \$3,351.64	PATRIOT COAL CORPORATION	HERITAGE COAL COMPANY LLC
18	ZEE MEDICAL INC 8150 WOODLAND DRIVE INDIANAPOLIS, IN 46278 Date Filed: 12/08/12 ED MO Date Filed: 02/27/13 Debtor: PATRIOT COAL CORPORATION	1305	2816-1	Unsecured: \$1,533.52	Unsecured: \$1,351.17	PATRIOT COAL CORPORATION	APOGEE COAL COMPANY, LLC

Exhibit F - Books & Records/Wrong Priority/Wrong Amount Claims

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	
1	BULLDOG EXCAVATING LLC PO BOX 58 NAUGATUCK, WV 25685 Date Filed: 11/29/12 ED MO Date Filed: 02/25/13 Debtor: PANTHER LLC	929	629-1	Admin: \$326,851.90 503(b)(9): \$326,851.90* Unsecured: \$86,300.00
2	ELECTRO-MECHANICAL CORP DBA LINE POWER MFG CORP 1 GOODSON ST BRISTOL, VA 24201 Date Filed: 12/12/12 ED MO Date Filed: 02/28/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1987	3675-1	Admin: \$19,831.66 503(b)(9): \$19,831.66* Unsecured: \$9,980.99
3	JRY NATURAL RESOURCES C/O BOSTON TRUST MANAGEMENT CORP 990 WASHINGTON ST., STE 315 DEDHAM, MA 02026 Date Filed: 12/07/12 ED MO Date Filed: 02/25/13 Debtor: PINE RIDGE COAL COMPANY, LLC	1263	1304-1	Secured: \$9,873.42 Unsecured: \$3,653.87
4	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/27/13 Debtor: EASTERN ASSOCIATED COAL, LLC	2362	1498-1	Admin: \$189,254.48 503(b)(9): \$189,254.48* Unsecured: \$40,269.30 Admin: \$138,416.45 Unsecured: \$50,288.17
5	PETROLEUM PRODUCTS LLC C/O PILOT FLYING J ATTN KRISTIN K SEABROOK, GENERAL COUNSEL 5508 LONAS DR KNOXVILLE, TN 37909 Date Filed: 12/13/12 ED MO Date Filed: 02/25/13 Debtor: CATENARY COAL COMPANY, LLC	2369	1404-1	Admin: \$490,780.22 503(b)(9): \$490,780.22* Unsecured: \$82,489.97 Admin: \$417,945.40 Unsecured: \$82,345.94

Exhibit F - Books & Records/Wrong Priority/Wrong Amount Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
6	ROBERT L JOHNS TRUSTEE FOR PANTHER BRANCH COAL CO DBA LONG BRANCH ENERGY 216 BROOKS ST STE 200 CHARLESTON, WV 25301 Date Filed: 12/12/12 ED MO Date Filed: 03/21/13 Debtor: EASTERN ASSOCIATED COAL, LLC	1776	3866-2	Priority: \$796,294.62 Unsecured: \$531,503.17	Unsecured: \$1,159,140.39

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit G - Books & Records/Wrong Debtor/Wrong Priority/Wrong Amount Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE MODIFIED						
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT AND CLASSIFICATION	MODIFIED AMOUNT AND CLASSIFICATION	CLAIMED DEBTOR	REASSIGNED DEBTOR
1	A W CHESTERTON COMPANY 500 UNICORN PARK DR WOBURN, MA 01801 Date Filed: 11/16/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	652	490-1	Admin: \$12,553.17 503(b)(9): \$12,553.17*	Unsecured: \$11,996.37	PATRIOT COAL CORPORATION	EASTERN ASSOCIATED COAL, LLC
2	BULLDOG EXCAVATING LLC PO BOX 58 NAUGATUCK, WV 25685 Date Filed: 11/29/12 ED MO Date Filed: 02/25/13 Debtor: COYOTE COAL COMPANY LLC	930	630-1	Admin: \$326,851.90 503(b)(9): \$326,851.90*	Unsecured: \$164,587.50	COYOTE COAL COMPANY LLC	MIDLAND TRAIL ENERGY LLC

Any 503(b)(9) amount is included in the Admin amount as a subset.

Exhibit H - Books & Records/Claim Against Non-Debtors

Omnibus Objection to Claims

**Patriot Coal Corporation
12-51502 (KSS)**

Note: Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

SEQ NO.	CLAIM(S) TO BE DISALLOWED			
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIM AMOUNT
1	STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL 135 W CENTRAL BLVD STE 1000 ORLANDO, FL 32801 Date Filed: 10/12/12 ED MO Date Filed: 02/25/13 Debtor: KARE DISTRIBUTION, INC.	331	332-1	Unsecured: \$30,000.00

EXHIBIT I

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

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

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

**DECLARATION OF ROBERT L. MEAD IN SUPPORT
OF DEBTORS' FIFTH OMNIBUS OBJECTION TO CLAIMS**

Robert L. Mead declares, pursuant to 28 U.S.C. § 1746, to the best of his knowledge and based upon the documents available to him, as follows:

1. I am Vice President & Treasurer of Patriot Coal Corporation (“Patriot”).
2. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit A to the Debtors’ Fifth Omnibus Objection to Claims (the “Wrong Debtor Claims”).

With respect to each of these Claims:

(a) The Debtor against which each Wrong Debtor Claim was filed (the “Claimed Debtor”) does not have a business relationship with the creditor asserting the Claim, or the Claim does not arise out of the relationship between the Claimed Debtor and the creditor.

(b) The Wrong Debtor Claim relates to the creditor’s relationship with the Debtor identified on Exhibit A as the “Reassigned Debtor.”

3. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit B to the Debtors' Fifth Omnibus Objection to Claims (the "Wrong Priority Claims").

With respect to each of these Claims:

(a) The priorities claimed by the creditor are, in whole or in part, inconsistent with the nature of the parties' obligations and the requirements for secured or priority status in this case.

(b) Exhibit B also includes what the Debtors believe to be the appropriate treatment of the Wrong Priority Claim, in accordance with the Debtors' books and records, the business relationship between the Debtors and the creditor, and the requirements of the law.

4. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit C-1 to the Debtors' Third Omnibus Objection to Claims (the "Wrong Amount Claims").

With respect to each of these Claims:

(a) The amount claimed by the creditor exceeds the applicable Debtor's obligation to the creditor as of the Petition Date.

(b) Exhibit C-1 also includes what the Debtors believe to be the appropriate amount of the Wrong Amount Claim, in accordance with the Debtors' books and records and the business relationship between the Debtors and the creditor.

5. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit C-2 to the Debtors' Third Omnibus Objection to Claims (the "Zero Amount Claims").

With respect to each of these Claims:

(a) The Debtors' books and records reflect that the applicable Debtor was not liable to the creditor for the Zero Amount Claim as of the Petition Date.

(b) Exhibit C-2 also includes a more detailed explanation of the Debtors' determination that the applicable Debtor had no liability to the creditor. This explanation is true and correct to the best of my knowledge, information, and belief.

6. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit D to the Debtors' Fifth Omnibus Objection to Claims (the "Wrong Debtor/Wrong Priority Claims"). With respect to each of these Claims:

(a) For the reasons stated in the applicable paragraphs above, the Claim is both a Wrong Debtor Claim and a Wrong Priority Claim.

(b) Exhibit D also includes what the Debtors believe to be the appropriate treatment of the Wrong Debtor/Wrong Priority Claim, in accordance with the Debtors' books and records, the business relationship between the Debtors and the creditor, and the requirements of the law.

7. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit E to the Debtors' Fifth Omnibus Objection to Claims (the "Wrong Debtor/Wrong Amount Claims"). With respect to each of these Claims:

(a) For the reasons stated in the applicable paragraphs above, the Claim is both a Wrong Debtor Claim and a Wrong Amount Claim.

(b) Exhibit E also includes what the Debtors believe to be the appropriate treatment of the Wrong Debtor/Wrong Amount Claim, in accordance with the Debtors' books and records, the business relationship between the Debtors and the creditor, and the requirements of the law.

8. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit F to the Debtors' Fifth Omnibus Objection to Claims (the "Wrong Priority/Wrong Amount Claims"). With respect to each of these Claims:

(a) For the reasons stated in the applicable paragraphs above, the Claim is both a Wrong Priority Claim and a Wrong Amount Claim.

(b) Exhibit F also includes what the Debtors believe to be the appropriate treatment of the Wrong Priority/Wrong Amount Claim, in accordance with the Debtors' books and records, the business relationship between the Debtors and the creditor, and the requirements of the law.

9. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibit G to the Debtors' Fifth Omnibus Objection to Claims (the "Wrong Debtor/Wrong Priority/Wrong Amount Claims"). With respect to each of these Claims:

(a) For the reasons stated in the applicable paragraphs above, the Claim is a Wrong Debtor Claim, a Wrong Priority Claim, and a Wrong Amount Claim.

(b) Exhibit G also includes what the Debtors believe to be the appropriate treatment of the Wrong Debtor/Wrong Priority/Wrong Amount Claim, in accordance with the Debtors' books and records, the business relationship between the Debtors and the creditor, and the requirements of the law.

10. I, or my colleagues, have reviewed the proof of claim identified on Exhibit H to the Debtors' Fifth Omnibus Objection to Claims (the "Florida Claim"). The Florida Claim is asserted against Kare Distribution, Inc., which is neither a Debtor nor a name under which any of the Debtors does business. The Debtors are aware of no basis on which they would be liable to the Attorney General of Florida on account of the Florida Claim.

11. The facts set forth in this Declaration are based on my firsthand knowledge as Vice President & Treasurer of Patriot and the person responsible for overseeing the Debtors' claims reconciliation process, as well as on information provided to me by other employees of the Debtors involved in the claims reconciliation process.

12. I declare under penalty of perjury that the foregoing is true and correct. Executed on June 20, 2013.

/s/ Robert L. Mead
Robert L. Mead