

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

**In re:**

**PATRIOT COAL CORPORATION, *et al.*,**

**Debtors.**

**Chapter 11**

**Case No. 12-12900 (SCC)**

**(Jointly Administered)**

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODS AND DISCLAIMER  
REGARDING DEBTORS' SCHEDULES AND SOFAS ("Global Notes")**

**General**

Patriot Coal Corporation ("**Patriot**") and 98 of its direct and indirect subsidiaries and affiliates (collectively, with Patriot, the "**Debtors**") are filing their respective Schedules of Assets and Liabilities (the "**Schedules**") and Statements of Financial Affairs (the "**SOFAs**") in the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**"). The Debtors prepared the Schedules and SOFAs pursuant to section 521 of title 11 of the United States Code (the "**Bankruptcy Code**") and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), with the assistance of their court-appointed advisors. The Schedules and SOFAs are unaudited. Although management has made reasonable efforts to ensure that the Schedules and SOFAs are accurate and complete based on information that was available to them at the time of the preparation, subsequent information or discovery may result in material changes to these Schedules and SOFAs, and inadvertent errors or omissions may exist in the Schedules and SOFAs. Moreover, because the Schedules and SOFAs contain unaudited information that is subject to further review and potential adjustment, there can be no assurance that these Schedules and SOFAs are wholly accurate and complete. Nothing contained in the Schedules and SOFAs shall constitute a waiver of any rights of the Debtors, specifically including the Debtors' right to amend these Schedules and SOFAs and any rights with respect to any issues relating to substantive consolidation, equitable subordination, defenses and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. These Global Notes and Statement of Limitations, Methods and Disclaimer Regarding the Debtors' Schedules and SOFAs (the "**Global Notes**") are incorporated by reference in, and comprise an integral part of, each of the Schedules and SOFAs, and should be referred to and reviewed in connection with any review of the Schedules and SOFAs.

**Description of the Cases and "As of" Information Date**

On July 9, 2012 (the "**Petition Date**"), the Debtors each filed a voluntary petition in the Bankruptcy Court for reorganization under chapter 11 of the Bankruptcy Code. The cases have been consolidated solely for the purpose of joint administration under case number 12-12900 (SCC). Each Debtor's fiscal year ends on December 31. All asset information contained in the Schedules and SOFAs, except where otherwise noted, is as of June 30, 2012. The liability information, except where otherwise noted, is as of the close of business on the Petition Date of each respective Debtor, as appropriate.

### **Basis of Presentation**

For financial reporting purposes, Patriot prepares consolidated financial statements. These consolidated financial statements are filed with the Securities and Exchange Commission (the “SEC”) and are audited annually. Unlike the consolidated financial statements, these Schedules and SOFAs, except as indicated herein, reflect the assets and liabilities of each Debtor, including intercompany accounts which would be eliminated in Patriot’s consolidated financial statements. In addition, not all of the direct and indirect subsidiaries of Patriot have filed for protection under chapter 11 of the Bankruptcy Code. Accordingly, combining the assets and claims set forth in the Schedules and SOFAs of the Debtors would result in amounts that would be substantially different from financial information for Patriot and its respective consolidated subsidiaries that would be prepared under Generally Accepted Accounting Principles (“GAAP”). Therefore, these Schedules and SOFAs do not purport to represent financial statements prepared in accordance with GAAP, nor are they intended to reconcile to the financial statements filed by Patriot with the SEC.

### **Confidentiality**

There are instances within the Schedules and SOFAs where names, addresses or amounts have been left blank. Due to the nature of an agreement between the Debtors and a third party, concerns of confidentiality or concerns for the privacy of an individual, the Debtors may have deemed it appropriate and necessary to avoid listing such names, addresses and amounts.

### **Amendment**

Although reasonable efforts were made to file complete and accurate Schedules and SOFAs, inadvertent errors and omissions may exist. The Debtors reserve the right to amend and/or supplement their Schedules and SOFAs from time to time as they deem necessary or appropriate.

### **Recharacterization**

The Debtors have made reasonable efforts to characterize, classify, categorize or designate correctly the claims, assets, executory contracts, unexpired leases and other items reported in the Schedules and SOFAs. However, due to the complexity and size of the Debtors’ businesses, the Debtors may have improperly characterized, classified, categorized or designated certain items. The Debtors reserve their rights to recharacterize, reclassify, recategorize or redesignate items reported in the Schedules and SOFAs at a later time either in amendments to the Schedules and SOFAs or in another appropriate filing as necessary or appropriate as additional information becomes available.

### **Totals**

All totals that are included in the Schedules and SOFAs represent totals of all the known amounts included on the Schedules and SOFAs.

### **Undetermined Amounts**

The description of an amount as “unknown” or “undetermined” is not intended to reflect upon the materiality of such amount.

### **Exclusions**

The Debtors have excluded certain categories of assets and liabilities from the Schedules and SOFAs such as: goodwill and certain other intangible assets; accrued liabilities including, but not limited to, accrued salaries and employee benefits; tax accruals; accrued accounts payable; asset retirement obligations and assets with a net book value of zero. Other non-material assets and liabilities may have also been excluded.

### **Foreign Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

### **Current Market Value of Assets**

It would be prohibitively expensive, unduly burdensome and an inefficient use of estate resources for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, the Schedules and SOFAs reflect net book values for assets as of June 30, 2012. Amounts ultimately realized may vary from net book value, and such variance may be material. The asset amounts listed do not include material write-downs that may be necessary. Operating cash is presented as bank balances as of the Petition Date and does not include cash held by non-Debtor entities except as where otherwise noted. Certain other assets such as investments in subsidiaries and other intangible assets are listed as undetermined amounts as of the Petition Date because the book values may materially differ from fair market values.

### **Intercompany Accounts**

Prior to the Petition Date, the Debtors routinely engaged in intercompany transactions resulting in intercompany account balances. The intercompany account balances, if any, that are reflected on the Debtors' book and records, are set forth in the respective Debtor's Schedule B35 and Schedule F8. The listing of these amounts is not and shall not be construed as an admission of the characterization of such balance, as debt, equity or otherwise, and is not necessarily indicative of the ultimate recovery, if any, on any intercompany asset account or the impairment or claim status of any intercompany liability account. The Debtors reserve all rights to recharacterize, reprioritize, reclassify, recategorize or redesignate intercompany accounts reported in the Schedules and SOFAs.

### **Accounts Receivable**

For confidentiality reasons, the Debtors have not listed individual customer accounts receivable information. Accounts receivable information for each Debtor has been listed net of reserves as of June 30, 2012.

### **Inventories; Property and Equipment**

Inventories consist of materials and supplies and coal inventory. These inventories are valued at the lower of average cost or market value. Coal inventory costs include labor, supplies, equipment, operating overhead and other related costs. Property, plant, equipment and mine development are recorded at cost or at fair value at the date of acquisition in the case of acquired businesses, and are presented net of accumulated depreciation. All inventories, as well as all property and equipment, are presented without consideration of any statutory or consensual liens.

### **Coal Reserves**

The Debtors control an estimated 1.9 billion tons of proven and probable coal reserves located in the Appalachia and Illinois Basin coal regions. The Debtors own approximately 36% of these reserves (by ton) and lease the remaining 64%. The aggregate book value of owned and leased coal reserves is \$2.5 billion as of June 30, 2012. The Debtors have not analyzed the current market value of their owned or leased coal reserves. Except where otherwise noted, the Debtors have reported the book value of all owned pieces of real property, including coal reserves, in Schedule A. Although not required, because leased coal reserves represent such a significant asset of the Debtors, the Debtors have also included the book value of leased coal reserves in Schedule A. Any unexpired coal reserve leases of the Debtors as of the Petition Date are included in Schedule G and to the extent that there was an amount outstanding under a coal reserve lease, such as royalties payable, as of the Petition Date, the amount owed to the lessor of the coal reserves has been listed on Schedule F.

### **Other Leases**

The Debtors lease equipment and facilities under various operating lease agreements. These operating leases are carried by the Debtors at a zero book value. These equipment and facilities leases are reported on Schedule G of each applicable Debtor, and to the extent that there was an amount outstanding under any of these leases as of the Petition Date, the amount owed to the applicable lessor has been listed on Schedule F of each applicable Debtor.

### **Contingent Assets**

The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws that are not listed as assets in their Schedules and SOFAs. The Debtors reserve all of their rights with respect to any claims and causes of action, whether arising under the Bankruptcy Code or otherwise, that they may have or will have, and nothing contained in these Global Notes or the Schedules and SOFAs shall be deemed a waiver of any such claims, avoidance actions or causes of action or in any way prejudice or impair the assertion of such claims. The Debtors may also possess contingent and unliquidated claims against affiliated entities (both Debtors and non-Debtors) for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement and/or indemnification arising from, among other things: (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guaranties, (v) indemnities, (vi) tax sharing agreements and (vii) warranties. The Debtors reserve their rights to supplement the Schedules and SOFAs for these items at a later date. Additionally, prior to the relevant Petition Date, each Debtor, as a plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages. Refer to item 4(a) in each SOFA, for lawsuits commenced prior to the Petition Date in which the relevant Debtor was a plaintiff.

### **Guaranties and Other Secondary Liability Claims**

The Debtors have made reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, the “**Guaranties**”) in each of the executory contracts, unexpired leases, secured financings, debt instruments and other such agreements to which any Debtor is a party. Where Guaranties have been identified, they have been included in the relevant Schedule for the Debtor or Debtors affected by such Guaranties. The Debtors have placed the Guaranties on Schedule H for both the primary obligor and the guarantor of the relevant obligation. Guaranties were additionally placed on Schedule D or F for each guarantor, except to the extent they are associated with obligations under an executory contract or unexpired lease identified on Schedule G. It is possible that certain Guaranties embedded in the Debtors’ executory contracts, unexpired leases, secured financings, debt instruments and other such agreements may have been inadvertently omitted. The Debtors reserve their rights to amend the Schedules to the extent additional Guaranties are identified or such Guaranties are discovered to have expired or be unenforceable. In addition, the Debtors reserve the right to amend the Schedules and SOFAs and to recharacterize or reclassify any such contract or claim, whether by amending the Schedules and SOFAs or in another appropriate filing. Additionally, failure to list any Guaranties in the Schedules and SOFAs, including in any future amendments to the Schedules and SOFAs, shall not affect the enforceability of any Guaranties not listed.

### **Classifications**

Listing a claim (i) on Schedule D as “secured,” (ii) on Schedule E as “unsecured priority” or (iii) on Schedule F as “unsecured nonpriority,” or listing a contract on Schedule G as “executory” or “unexpired,” does not constitute an admission by a Debtor of the legal rights of the claimant or a waiver of any of Debtors’ right to recharacterize or reclassify such claim or contract. The Debtors reserve the right to amend the Schedules and SOFAs and to recharacterize or reclassify any such contract or claim whether by amending the Schedules and SOFAs or in another appropriate filing.

**Disputed, Contingent, and/or Unliquidated Claims**

Schedules D, E and F permit each of the Debtors to designate a claim as “disputed,” “contingent” and/or “unliquidated.” Any failure to designate a claim on the Debtors’ Schedules as “disputed,” “contingent” and/or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent” and/or “unliquidated” or that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on these Schedules as to amount, liability or classification or to otherwise subsequently designate any claim as “disputed,” “contingent” and/or “unliquidated,” whether by amending the Schedules and SOFAs or in another appropriate filing. Listing a claim does not constitute an admission by the Debtors of the claimant’s legal rights or a waiver of the Debtors’ right to recharacterize or reclassify the claim or contract. Additionally, the Debtors reserve their rights to object to any listed claims on the grounds that, among other things, they have already been satisfied.

**Schedule A - Real Property**

The Debtors reserve all of their rights, claims and causes of action with respect to claims associated with any contracts and agreements listed on Schedule A or Schedule G, including their right to dispute or challenge the characterization or the structure of any transaction, document or instrument (including any intercompany agreement) related to a creditor’s claim. Except where otherwise noted, the Debtors have included the book value of owned real property assets, including owned coal reserves, held by each Debtor on Schedule A. Although not required, because leased coal reserves represent such a significant asset of the Debtors, the Debtors have also included the book value of leased coal reserves in Schedule A. The Bankruptcy Court granted security interests in and liens upon, among other things, the Debtors’ real property for the benefit of the lenders providing the DIP Financing (as defined below). The Debtors are continuing their review of all relevant documents and reserve the right to amend all Schedules at a later time as necessary, or otherwise recharacterize their interests in such real property at a later date. Further, due to the volume of the Debtors’ real and personal property holdings, the Debtors may have listed certain assets as real property when such holdings are in fact in the nature of personal property holdings, or the Debtors may have listed certain assets as personal property assets when such holdings are in fact real property holdings. The Debtors reserve all of their rights to re-categorize and/or recharacterize such asset holdings at a later time to the extent the Debtors determine that such holdings were improperly listed.

**Schedule B - Personal Property**

The Debtors reserve their right to amend the values attributed to the assets recorded on Schedule B as necessary. Assets recorded as negative net payables or other prepayments are representative of credits owed from customers or third parties. Further, as stated above, due to the volume of Debtors’ real and personal property holdings, the Debtors may have listed certain assets as real property assets when such assets are in fact in the nature of personal property, or the Debtors may have listed personal property assets when such holdings are in fact real property. Some inventory is held and maintained at third party terminals. The Debtors reserve their right to recategorize and/or recharacterize such asset holdings at a later time to the extent the Debtors determine that such holdings were improperly reported. Certain of the Debtors’ machinery, fixtures, equipment, and supplies used in business are not capitalized in some situations and may not be listed on Schedule B.

**Schedule D - Creditors Holding Secured Claims**

Except as otherwise agreed pursuant to a stipulation, agreed order or general order entered by the Bankruptcy Court, the Debtors reserve their right to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve their right to dispute or challenge the

secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including any intercompany agreement) related to such creditor's claim. In certain circumstances, a Debtor may be a co-obligor or guarantor with respect to the scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided on Schedule D are intended only as a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in Schedule D and/or the Global Notes shall be deemed a modification or interpretation of the terms of such agreements.

Except as specifically stated herein, real property lessors, utility companies and other parties that may hold security deposits have not been listed on Schedule D. The Debtors reserve all of their rights, claims and causes of action with respect to claims associated with any contracts and agreements listed on Schedule D or Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document or instrument (including any intercompany agreement) related to a creditor's claim. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' right to recharacterize or reclassify such claim or contract.

As of the Petition Date, Patriot was the borrower under (a) a \$427.5 million revolving credit agreement (the "**Pre-Petition Credit Agreement**"), under which approximately \$25.0 million in swing line loans and approximately \$300.8 million in letters of credit were outstanding and (b) a \$125.0 million receivables purchase agreement (the "**Pre-Petition Securitization Facility**") under which approximately \$51.8 million in letters of credit were outstanding.

Patriot has since obtained post-petition financing (the "**DIP Financing**") in an aggregate amount of approximately \$802.0 million, consisting of (a) revolving credit loans in an amount not to exceed \$125.0 million (the "**Revolving Credit Loan**"), (b) a term loan in the amount of \$375.0 million and (c) a roll up of obligations under the Pre-Petition Credit Agreement in respect of outstanding letters of credit, inclusive of any obligations as to reimbursement, renewal and extension of same issued in the aggregate amount of approximately \$302.0 million as of the Petition Date. Substantially all of the other Debtors guarantee Patriot's obligations under the DIP Financing.

Patriot used a portion of the proceeds from the DIP Financing, among other things, (x) to repay in full its obligations in respect of the approximately \$25.0 million in swing line loans outstanding under the Pre-Petition Credit Agreement and (y) to collateralize the approximately \$51.8 million in letters of credit outstanding under the Pre-Petition Securitization Facility by issuing standby letters of credit under the Revolving Credit Loan or otherwise providing for such letters of credit in a manner satisfactory to the applicable issuing bank.

#### **Schedule E - Creditors Holding Unsecured Priority Claims**

All claims listed on the Debtors' Schedule E are claims owed to various taxing authorities. However, certain of the tax claims may be subject to on-going audits, and the Debtors are otherwise unable to determine with certainty the amount of many, if not all, of the remaining claims listed on Schedule E. Therefore, the Debtors have listed all such claims as undetermined in amount, pending final resolution of on-going audits or outstanding issues. In addition, there may be other numerous contingent, unliquidated claims from state taxing authorities, not all of which are listed. The Debtors reserve the right to liquidate and pay prepetition and post-petition tax claims as outlined in the Taxes and Fees Motion. Except for a few individuals that may be entitled to unsecured priority claims earned in the 180 day period prior to the Petition Date, the Debtors believe that most of the employee claims entitled to priority under the Bankruptcy Code were or will be paid pursuant to certain first day orders that authorized the payment of such claims. Accordingly, only employee-related claims by and against the Debtors for prepetition

amounts due that have not been paid as of the time that the Schedules and SOFAs were prepared by the Debtors, including employee-related claims for items not authorized to be paid by order of the Bankruptcy Court, have been included in Schedule F for each Debtor.

#### **Schedule F - Creditors Holding Unsecured Non-Priority Claims**

The Debtors have made reasonable efforts to report all general unsecured claims against the Debtors on Schedule F based upon the Debtors' existing books and records. The claims of individual creditors for among other things, products, goods or services are listed as either the lower of the amounts invoiced by the creditor or the amounts entered on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all rights with respect to any such credits and allowances including the right to assert claims objections and/or setoffs. The claims listed on Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. While commercially reasonable efforts have been made, determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule F.

Schedule F does not include certain deferred charges, deferred liabilities, accruals or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date; however, they are reflected on the Debtors' books and records as required in accordance with GAAP.

Schedule F contains information regarding pending litigation involving the Debtors. In certain instances, the Debtor that is subject of the litigation is uncertain or undetermined. Where the named defendant is "Patriot" plus "et al.," the Debtors have listed such claim on Schedule F of Patriot. However, to the extent that litigation involving a particular Debtor has been identified, information regarding that litigation is contained in Schedule F for that Debtor. Schedule F also includes information as it pertains to potential customer true-ups and reconciliations. Certain customer true-ups and reconciliations are expected to be paid under the authority granted in the customer motion. In an abundance of caution, the Debtors have listed all customers who were counterparties to coal supply agreements with any Debtor on the Petition Date, and in each instance, the Debtors have listed any potential customer claims related to these coal supply agreements as contingent and unliquidated.

#### **Schedule G - Unexpired Leases and Executory Contracts**

The businesses of the Debtors are complex. Although the Debtors' existing books, records, financial systems and contracts management systems have been relied upon to identify and schedule executory contracts for each of the Debtors and reasonable efforts have been made to ensure the accuracy of the Schedule G, inadvertent errors, omissions, or overinclusion may have occurred. The Debtors reserve all of their rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement such Schedule, as necessary. The contracts, agreements and leases listed on Schedule G may have expired or may have been modified, amended or supplemented from time to time by various amendments, restatements, waivers, estoppels, certificates, letters, memoranda and other documents, instruments and agreements that may not be listed on Schedule G, despite the Debtors' use of reasonable efforts to identify such documents. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider. Due to the volume of the Debtors' portfolio of contracts and leases, all documents entitled "lease" or "contract" have been included on Schedule G. Certain of the real property leases listed on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not separately set forth on Schedule G. Certain of the agreements listed on Schedule G may be in the nature of conditional

sales agreements or secured financings. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease.

The Debtors have included certain interests in real property such as easements, rights of way and other similar interests on Schedule G. The listing of such real property interests on Schedule G as “executory” does not constitute an admission by a Debtor that any such contract is executory. The Debtors reserve all rights to recategorize and/or recharacterize their interests in such real property at a later date, as necessary. Although not required, because leased coal reserves represent such a significant asset of the Debtors, the Debtors have also included the book value of leased coal reserves in Schedule A.

The Debtors are continuing their review of all relevant documents and expressly reserve their right to amend all Schedules at a later time as necessary and/or to challenge the classification of any agreement as an executory contract or unexpired lease in any appropriate filing. The Debtors further reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument (including any intercompany agreement) related to a creditor’s claim.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of business, such as subordination, nondisturbance and attornment agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Certain of the contracts, agreements and leases listed on Schedule G may have been entered into by more than one of the Debtors. Further, the specific Debtor obligor to certain of the executory contracts could not be specifically ascertained in every circumstance. In such cases, the Debtors made their best efforts to determine the correct Debtors’ Schedule G on which to list such executory contract or unexpired lease. Certain of the executory contracts may not have been memorialized and could be subject to dispute. Each unexpired lease listed in Schedule G may include one or more ancillary documents, including but not limited to any underlying assignment and assumption agreements, amendments, supplements, full and partial assignments, renewals and partial releases. Executory contracts that are oral in nature, if any, have not been included on Schedule G. Schedule G does not constitute an admission that any such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document or instrument.

#### **Schedule H - Co-Debtors**

In the ordinary course of their business, the Debtors are involved in pending or threatened litigation and claims arising out of certain ordinary business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross claims and counter-claims against other parties. Due to the volume of such claims, and because all such claims are contingent, disputed, and unliquidated, and listed elsewhere in the Schedules and SOFAs, such claims have not been set forth individually on Schedule H.

Schedule H reflects Guaranties by various Debtors of obligations of related affiliates. The Debtors may not have identified certain Guaranties that are embedded in the Debtors’ executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. Certain of the Guaranties reflected on Schedule H may have expired or no longer be enforceable. Thus, the Debtors reserve their rights to amend the Schedules to the extent that additional Guaranties are identified or such Guaranties are discovered to have expired or are unenforceable, or to contest the validity or enforceability of the Guaranties in another filing.



### **Claims of Third-Party Related Entities**

Although the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to both such entity and its affiliates. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and SOFAs shall similarly be considered as disputed, whether or not they are designated as such.

### **Interest in Subsidiaries and Affiliates**

Interests of each Debtor in its subsidiaries arise from the ownership of stock, partnership interests or membership interests, as applicable. The capital structure of Patriot and its subsidiaries (including Debtor and non-Debtor entities) as of July 1, 2012 is set forth in a diagram attached as a combined Schedule B13 and B14 for Patriot. All Debtors with interests in subsidiaries and/or affiliates other than Patriot include a reference to Patriot's combined Schedule B13 and B14 unless otherwise noted.

### **Umbrella Agreements**

A number of contracts listed in the Schedules and SOFAs are umbrella agreements that cover some or all of the Debtors. Such agreements have been listed in the Schedules and SOFAs of the Debtor that was the main signatory to the agreement, although more than one of the Debtors may be obligated under the agreement.

### **Effect of Payments Made Pursuant to "First Day" Orders on Scheduled Claim Amount**

The Bankruptcy Court has authorized the Debtors to pay various outstanding prepetition claims including certain payments to employees, critical vendors, foreign vendors, lien holders and taxing authorities. Where the Schedules list creditors and set forth the Debtors' scheduled amount of such claims, such scheduled amounts reflect amounts owed as of the Petition Date, adjusted for any postpetition payments made on account of such claims pursuant to the authority granted to the Debtors by the Bankruptcy Court. Thus, Schedule F generally does not include prepetition liabilities that have been paid under these first day orders. However, the estimate of claims set forth in the Schedules may not reflect assertions by the Debtors' creditors of a right to have such claims paid or reclassified under the Bankruptcy Code or orders of the Bankruptcy Court.

### **Collective Bargaining Agreements**

The National Bituminous Coal Wage Agreement of 2011 (the "NBCWA") was negotiated by the United Mine Workers of America (the "UMWA") and the Bituminous Coal Operators' Association (the "BCOA"). In addition, although Patriot's unionized subsidiaries are not members of the BCOA, the UMWA has historically requested that all unionized coal companies sign a "Me-Too" agreement that binds these companies to the terms of the existing NBCWA, which agreements are listed on Schedule G of the Debtors that are signatory to those "Me-Too" agreements. Certain of the Debtors are also signatories to collective bargaining agreements with the UMWA that modify the NBCWA with respect to their operations and such agreements are listed on Schedule G of the Debtors that is the signatory to those agreements. Finally, there are certain Debtors who have entered into independent collective bargaining agreements with the UMWA, and thus are not governed in any manner by the existing national collective bargaining agreements. These agreements are listed on Schedule G of the Debtors that are signatory to such agreements. The Debtors expressly reserve their rights to seek to modify or terminate any benefits provided under any agreements in any manner permitted by law, including, as applicable, pursuant to sections 1113 and 1114 of the Bankruptcy Code or otherwise.

**Retiree Healthcare and Pension Obligations for Active and Retired Employees**

Certain of the Debtors' potential liabilities as of the Petition Date represent the estimated cost of providing retiree healthcare benefits to current represented and non-represented retirees and active employees who will retire in the future (and certain of their qualified dependents) that, as of the filing of the Schedules and SOFAs were contingent, disputed and unliquidated. Specifically, based upon the most recent actuarial valuation, as reported in Patriot's Annual Report on Form 10-K for the year ended December 31, 2011, as amended (the "**Form 10-K**"), the accumulated postretirement benefit obligations of Patriot and its subsidiaries were valued at approximately \$1.5 billion. The following table details this actuarial valuation by Debtor:

<b>Post Retirement Benefit – by Debtor (in \$ millions)</b>	
<b>Debtor</b>	<b>Valuation</b>
Heritage Coal Company LLC	\$ 210.5
Pine Ridge Coal Company, LLC	99.4
Highland Mining Company, LLC	117.5
Yankeetown Dock, LLC	0.7
Dodge Hill Mining Company, LLC	1.7
Grand Eagle Mining, LLC	2.3
Ohio County Coal Company, LLC	2.3
Eastern Associated Coal, LLC	451.7
Affinity Mining Company	0.2
Sterling Smokeless Coal Company, LLC	0.1
Mountain View Coal Company, LLC	2.2
Colony Bay Coal Company	5.4
Appalachia Mine Services, LLC	2.3
Martinka Coal Company, LLC	18.2
Patriot Coal Corporation	4.7
Rivers Edge Mining, Inc.	35.8
Apogee Coal Company, LLC	322.7
Catenary Coal Company, LLC	1.8
Dakota LLC	4.5
Hobet Mining, LLC	184.6
Midland Trail Energy LLC	0.2
<b>Total</b>	<b>\$ 1,468.8</b>

In addition, certain of the Debtors are obligated by the Coal Industry Retiree Health Benefit Act of 1992 to contribute to the UMWA 1992 Benefit Plan and the UMWA Combined Fund (the "**Combined Fund**"), which provides health and death benefits to a closed group of retirees and their qualifying dependents. Based upon the most recent actuarial valuation as reported in the Form 10-K, the Debtors' Combined Fund obligations were valued at \$41 million.

Pursuant to the NBCWA and similar UMWA collective bargaining agreements (as described under "**Collective Bargaining Agreements**"), certain of the Debtors are required to make contributions to multi-employer pension and healthcare arrangements. Specifically, certain of the Debtors are required to make contributions to a multi-employer pension fund under the UMWA 1974 Pension Plan (the "**1974**

**Pension Plan**”). In 2012, this group of Debtors’ annual contribution to the 1974 Pension Plan is expected to total approximately \$22 million. The NBCWA also requires certain of the Debtors to contribute to the 2012 Retiree Bonus Account Trust, the UMWA 1993 Benefit Plan and Trust and the UMWA Cash Deferred Savings Plan. Although the Debtors are required to make contributions to these plans, because these are multi-employer plans, the Debtors do not record liabilities with respect to these plans on their financial statements. Finally, pursuant to certain UMWA collective bargaining agreements, certain of the Debtors make contributions into the Union Savings Plan in lieu of employee eligibility for participation in the 1974 Pension Plan and certain retiree medical benefits.

Certain of the postretirement benefit and pension obligations are broken out among the applicable Debtors and have been listed on their respective Schedule Fs. The Debtors have made no attempt to disaggregate such liabilities on an individual-by-individual basis for purposes of Schedule F. The Debtors expressly reserve their rights to seek to modify or terminate any benefits provided under any agreements in any manner permitted by law, including, as applicable, pursuant to sections 1113 and 1114 of the Bankruptcy Code or otherwise.

### **Union Grievances, Workers' Compensation Claims and Other Employment-Related Actions and Charges**

The Debtors are subject to the Federal Coal Mine Health and Safety Act of 1969 (the “**Black Lung Act**”) and other workers’ compensation laws in the states in which they operate. Under the Black Lung Act, such Debtors are required to provide benefits to their current and former coal miners (and certain of their qualified dependents) suffering from coal workers’ pneumoconiosis, an occupational disease often referred to as black lung disease. In 2011, the Debtors obtained from the United States Department of Labor the right to self-insure their Black Lung Act liabilities and, as a result, were required to post collateral to secure these obligations. In the first quarter of 2011, the Debtors provided the Department of Labor with \$15 million in treasury bills as collateral. The Debtors estimate that, as of January 1, 2012, their Black Lung Act liabilities total approximately \$186 million. Separately, the Debtors have posted approximately \$132 million in letters of credit and/or bonds to secure their liabilities with respect to state traumatic and workers’ compensation. The Debtors estimate that, as of January 1, 2012, workers’ compensation liabilities total approximately \$73 million. The workers’ compensation obligations are broken out among the applicable Debtor entities and have been listed on their respective Schedule Fs as undetermined individual amounts. The Debtors have made no attempt to disaggregate such liabilities on an individual-by-individual basis for purposes of Schedule F.

The Debtors have excluded listing individual employee union grievances in the Schedules and SOFAs. In addition, other employment-related actions and charges are excluded from the Debtors' SOFAs. All such actions, charges and grievances have been excluded based on both the large volume of such actions, charges and grievances, and the Debtors' belief that the majority of such actions, charges and grievances will generally not result in actual litigation.

### **Reservation of Rights**

The corporate structure of the Debtors is extraordinarily complex. The Debtors have used reasonable efforts to ensure accuracy in attributing the information listed in the Schedules and SOFAs to the correct Debtor; however, subsequent information or discovery may result in material changes to the Schedules and SOFAs and inadvertent errors, omissions or inaccuracies may exist. The Debtors reserve all rights to amend or supplement their Schedules and SOFAs. Listing a claim or a contract with a particular Debtor does not constitute an admission by such Debtor of the legal rights of the claimant, or a waiver of the Debtors’ right to disclaim such claim or contract as attributable to such Debtor. The Debtors reserve the right to amend the Schedules and SOFAs, and to relist any contract or claim with another Debtor and/or to remove such contract or claim from the Schedules and SOFAs whether by amending the Schedules and SOFAs or in another appropriate filing.

### **SOFAs Item 3(b) – 90 Day Payments**

The dates set forth in the “Date of Payment” column relate to one of the following: (a) the date of a wire transfer; (b) the date of an “ACH” payment; or (c) the check date. In general, disbursements are made by Patriot and recorded to the proper entity with the liability through intercompany journal entries. For the purpose of this schedule, all of these payments are recorded on Patriot’s SOFA Item 3(b) except where otherwise noted in the response of a particular Debtor to SOFA Item 3(b). In addition to the payments disclosed in response to this Item, the Debtors periodically replenish "petty cash" working accounts held locally by some entities. Disbursements from these working accounts, held by various Debtors, to third party payees are included in this Item but the intercompany replenishment transactions are not.

### **SOFAs Item 4 - Litigation**

There are several pending litigation matters that are believed to have potential recoveries. The actual amount of these litigation matters is contingent on the outcome of the cases. The Debtors routinely participate in administrative actions and appeals with state agencies regarding permits in the ordinary course of their business and they have identified those administrative actions that were pending within one year of the Petition Date. In addition, litigation matters, not including any administrative actions and appeals, that are responsive to both Items 4 and 17 are identified in responses to Item 17.

### **SOFAs Item 7 - Gifts**

Although the Debtors have made reasonable efforts to ensure that the gifts listed in response to Item 7 include all gifts made, given the magnitude of the Debtors’ operations, certain gifts may have inadvertently been omitted from the SOFAs.

### **SOFAs Item 8 - Losses**

Amounts of any losses are de-minimis and as a result no losses are listed.

### **SOFAs Item 13 – Set-Offs**

The Debtors routinely incur set-offs during the ordinary course of business. Set-offs in the ordinary course can result from various items including intercompany transactions, counterparty settlements, pricing discrepancies, rebates, returns, warranties and other transaction true-ups. These normal set-offs are consistent with the ordinary course of business in the Debtors’ industry and can be particularly voluminous, making it unduly burdensome and costly for the Debtors to list all normal set-offs. Therefore, normal set-offs are excluded from the Debtors’ responses to Item 13 of the SOFAs except where otherwise noted in the response of a particular Debtor to SOFA Item 13.

### **SOFAs Item 14 - Property Held for Another Person**

In the ordinary course of business, Patriot enters into consignment agreements (the “**Consignment Agreements**”) on behalf of certain of the Debtors with some of their vendors. Under the Consignment Agreements, the Debtors take possession but not title to various materials and supplies, including parts and components of various mining and mining-related equipment (the “**Consigned Assets**”). Title to the Consigned Assets does not transfer to the Debtors, and the Debtors are not obligated to pay for the Consigned Assets until the Consigned Assets are placed in service.

### **SOFAs Item 17 - Environmental Information**

The Debtors have operated in many locations. At some locations, the Debtors no longer have any operations and may no longer have relevant records or the records may no longer be complete or reasonably accessible or reviewable. Some individuals who once possessed responsive information are no longer employed by the Debtors. For all these reasons, it may not be possible to identify and supply the requested information for every “site” and “proceeding” literally responsive to Item 17. The Debtors have devoted substantial internal and external resources to identifying and providing the requested information

for as many responsive sites and proceedings as reasonably possible. The Debtors may supplement or amend this response in the future. Due to the number of potentially responsive matters, the practical burdens in compiling information on inactive matters and the presumably lower relevance of information on inactive matters, information is presented only for matters that have been active within the last few years and that the Debtors do not consider to be closed. When some requested categories of information were not reasonably available for a listed “site” or “proceeding,” the Debtors’ response gives as much information as was reasonably available. When a site is the subject of a proceeding, settlement or order listed in the response to Item 17(c), the site and notices related to it are not also listed in the responses to Item 17(a) or 17(b). Similarly, sites that are listed in the response to Item 17(a) (sites for which the Debtors have received notice from a governmental unit) are not repeated in response to Item 17(b) (sites for which the Debtors have provided notice to a governmental unit). To avoid duplication, notices are not listed to the extent they refer to another notice or proceeding already identified in 17(a), (b) or (c). This response does not include sites or proceedings related to non-environmental laws such as occupational safety and health laws or transportation laws. The Debtors make routine reports and submissions concerning discharges resulting from normal operations consistent with regulatory requirements, such as discharge monitoring reports, toxic release inventory submissions and submissions concerning air emissions. This response is limited to those reports and submissions that identify uncontrolled releases and hazardous materials and does not purport to identify all routine reports and submissions.

**SOFAs Item 18 - Capital Structure**

Patriot and its related Debtor and non-Debtor affiliates total over 100 separate legal entities. Due to the volume of legal entities enterprise wide, the Debtors believe it would be prohibitively difficult to track every change in the capital structure over the six years prior to the Petition Date. Thus, the diagrams attached in response to Patriot’s SOFA Item 18 reflect the capital structure of Patriot and its subsidiaries as it existed at the end of each 2007, 2008, 2009, 2010, 2011 and at July 1, 2012. SOFA Item 18 of all other Debtors references Patriot’s SOFA Item 18.

**SOFAs Item 19(b) – Auditors**

The consolidated books of account and records of Patriot and its subsidiaries have been and continue to be audited by Ernst & Young LLP.

NAME AND ADDRESS	DATES SERVICES RENDERED
Ernst & Young LLP The Plaza in Clayton, Suite 1300 190 Carondelet Plaza Drive Saint Louis, MO 63105	November 2007 to Present

**SOFAs Item 19(d) - Books, Records and Financial Statements**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, Patriot and its subsidiaries have filed with the SEC reports on Form 8-K, Form 10-Q, and Form 10-K. These SEC filings contain consolidated financial information. Additionally, consolidated financial information is posted on Patriot’s website at [www.patriotcoal.com](http://www.patriotcoal.com). Because the SEC filings and the website are of public record, Patriot does not maintain records of the parties that requested or obtained copies of any of the SEC filings from the SEC or Patriot. In addition, Patriot provides certain parties, such as banks, auditors, potential investors, vendors and financial advisors financial statements that may not be part of a public filing. Patriot does not maintain complete lists to track such disclosures. As such, Patriot has not provided lists of these parties in response to this question.

**United States Bankruptcy Court  
Southern District Court of New York**

In re **EACC Camps, Inc.**, Case No. **12-12933 (SCC)**  
Debtor Chapter **11**

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	<b>Yes</b>	<b>1</b>	<b>\$500,000.00</b>		
B - Personal Property	<b>Yes</b>	<b>3</b>	<b>\$21,178.30</b>		
C - Property Claimed as Exempt	<b>No</b>	<b>0</b>			
D - Creditors Holding Secured Claims	<b>Yes</b>	<b>1</b>		<b>\$0.00</b>	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	<b>Yes</b>	<b>3</b>		<b>\$0.00</b>	
F - Creditors Holding Unsecured Nonpriority Claims *	<b>Yes</b>	<b>4</b>		<b>\$816,505.26</b>	
G - Executory Contracts and Unexpired Leases	<b>Yes</b>	<b>1</b>			
H - Codebtors	<b>Yes</b>	<b>1</b>			
I - Current Income of Individual Debtor(s)	<b>No</b>	<b>0</b>			<b>N/A</b>
J - Current Expenditures of Individual Debtor(s)	<b>No</b>	<b>0</b>			<b>N/A</b>
Total Number of Sheets of ALL Schedules		<b>14</b>			
		Total Assets	<b>\$521,178.30</b>		
			Total Liabilities	<b>\$816,505.26</b>	

**Footnote(s)**

\* Unsecured (F) Liabilities for EACC Camps, Inc. include \$816,505.26 of intercompany balances

**Refer to the Global Notes for further information**

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

**Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
Greenbrier River, Near Hinton, Summers County, WV <sup>1</sup>	Ownership Interest in Fee Property		\$500,000.00	Undetermined

**Footnote(s)**

<sup>1</sup>No book value. Estimated values given.

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property."

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
	O N E			
1. Cash on Hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X			
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529 (b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521 (c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			



In re **EACC Camps, Inc.**, Case No. **12-12933 (SCC)**

Debtor

**SCHEDULE B - PERSONAL PROPERTY**  
(Continuation Sheet)

Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			

In re **EACC Camps, Inc.**, Case No. **12-12933 (SCC)**  
Debtor

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
29. Machinery, fixtures, equipment, and supplies used in business.		Facilities		\$21,178.30
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns).

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

Creditor's Name and Mailing Address Including Zip Code and an Account Number (See Instructions Above)	C O D E B T O R	Husband, Wife, Joint or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	Amount of Claim Without Deducting Value of Collateral	Unsecured Portion, if Any
		H W J C	Date Claim was Incurred, Nature of Lien, and Description and Value of Property Subject to Lien					
None			D1 - Secured Claims - Secured Debt					
None			D2 - Secured Claims - Liens					
None			D3 - Secured Claims - Letters of Credit					

0 continuation sheets attached

Total >  
(Use only on last page)


(Report also on Summary of Schedules)

(If applicable, report also on Statistical Summary of Certain Liabilities and Related Data)

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

## SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**TYPES OF PRIORITY CLAIMS** (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

**Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

**Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

**Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,775\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

**Deposits by individuals**

Claims of individuals up to \$2,600\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

**Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

**Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

**Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

\*Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

Creditor's Name and Mailing Address Including Zip Code and an Account Number (See Instructions Above)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	Amount of Claim	Amount not Entitled to Priority, if Any
								Amount Entitled to Priority
Various			See Exhibit E - Tax Authorities				Undetermined	
							Undetermined	

Subtotal >

(Total of this page)

Total >

(Report on Summary of Schedules)

	Undetermined
Undetermined	Undetermined
Undetermined	Undetermined

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**E - Tax Authorities**  
(Continuation Sheet)

Taxes and Certain Other Debts Owed to  
Governmental Agencies

**Type of Priority**

C O D E B T O R	H W J C	C/U/D	Consideration for Claim	Amount of Claim	Amount Not Entitled to Priority	Amount Entitled to Priority, if Any
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE OGDEN, UT 84201-0027		CUD	Taxes - Other	Undetermined	Undetermined	Undetermined
<b>E - Tax Authorities</b>			<b>TOTALS:</b>	<b>Undetermined</b>	<b>Undetermined</b>	<b>Undetermined</b>

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

Creditor's Name and Mailing Address Including Zip Code and an Account Number (See Instructions Above)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	Amount of Claim
		H W J C				
None		F1 - Unsecured Notes / Debt				
None		F2 - Accounts Payable				
None		F3 - Litigation				
None		F4 - Customer Claims				
None		F5 - Compensation				
Various		See Exhibit F6 - Employee Benefit Plans				Undetermined
None		F7 - Rejection Damages				
Various		See Exhibit F8 - Intercompany Debt				\$816,505.26

Sub- Total > **\$816,505.26**  
(Total of this Page)

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

Creditor's Name and Mailing Address Including Zip Code and an Account Number <i>(See Instructions Above)</i>	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	Amount of Claim
		H	W J C				
None							F9 - Environmental
None							F10 - Land Royalties
None							F11 - Equipment Leases

Sub- Total >  
(Total of this Page)

Total >

<b>\$816,505.26</b>



In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**F6 - Employee Benefit Plans**  
(Continuation Sheet)

Creditor's Name and Mailing Address Including Zip Code and an Account Number <i>(See Instructions Above)</i>	C O D E B T O R	H W J C	C/U/D	Date Claim was Incurred and Consideration for Claim. If claim is subject to Setoff, so state.	Claim Amount
UMWA 1992 BENEFIT PLAN P.O. BOX 223791 PITTSBURGH, PA 15251-2791			CU	Date Incurred: Various Employee Benefits: UMWA 1992 Benefit Plan	Undetermined
UMWA COMBINED FUND BENEFIT FUND PO BOX 223783 PITTSBURGH, PA 15251-2783			CU	Date Incurred: Various Employee Benefits: UMWA Combined Fund Benefit Fund	Undetermined
<b>F6 - Employee Benefit Plans</b>			<b>TOTAL:</b>	<b>Undetermined</b>	

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**F8 - Intercompany Debt**  
(Continuation Sheet)

Creditor's Name and Mailing Address Including Zip Code and an Account Number <i>(See Instructions Above)</i>	C O D E B T O R	H W J C	C/U/D	Date Claim was Incurred and Consideration for Claim. If claim is subject to Setoff, so state.	Claim Amount
EASTERN ASSOCIATED COAL, LLC 500 LEE STREET EAST, SUITE 202 CHARLESTON, WV 25301				Date Incurred: Various Intercompany Balance	\$333,146.07
EASTERN COAL COMPANY, LLC 12312 OLIVE BOULEVARD, SUITE 422 SAINT LOUIS, MO 63141				Date Incurred: Various Intercompany Balance	\$27,625.09
HERITAGE COAL COMPANY LLC 12312 OLIVE BOULEVARD, SUITE 436 SAINT LOUIS, MO 63141				Date Incurred: Various Intercompany Balance	\$21.14
PATRIOT COAL COMPANY, L.P. 19070 HWY 1078 SOUTH HENDERSON, KY 42420				Date Incurred: Various Intercompany Balance	\$81.90
PATRIOT COAL CORPORATION 12312 OLIVE BOULEVARD, SUITE 400 SAINT LOUIS, MO 63141				Date Incurred: Various Intercompany Balance	\$341,127.41
PATRIOT COAL SERVICES LLC 12312 OLIVE BOULEVARD, SUITE 447 SAINT LOUIS, MO 63141				Date Incurred: Various Intercompany Balance	\$114,503.65
<b>F8 - Intercompany Debt</b>				<b>TOTAL:</b>	<b>\$816,505.26</b>

In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

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Name and Address of Contract Party	Description of Contract or Lease and Nature of Debtor's Interest
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In re EACC Camps, Inc., Case No. 12-12933 (SCC)  
Debtor

**SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors

Name and Address of Codebtor	Name and Address of Creditor
None	

**United States Bankruptcy Court  
Southern District Court of New York**

In re **EACC Camps, Inc.**, Case No. **12-12933 (SCC)**  
Debtor Chapter **11**

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Sr. Vice President and Chief Financial Officer of Patriot Coal Corporation, the ultimate parent company of the Debtor in this Chapter 11 case, declare under penalty of perjury that I have read or have directed the review of the foregoing summary and schedules, consisting of 15 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **September 19, 2012**

Signature **/s/ Mark N. Schroeder**  
**Mark N. Schroeder**  
**Sr Vice President and Chief Financial Officer**  
**of Patriot Coal Corporation**

*Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.*