# EXHIBIT 76

## *Data request 3/19/2013:*

#### Capital Expenditure Forecast Budget

We are asking for the following data to better understand the Capital Expenditure Budget (2012-2016).

- 1. Provide the Budgeted and Actual Capital Expenditure amounts for the years 2006 to 2008 (annual), and 2009 to 2011 (line item detail).
- 2. Provide documentation that outlines Patriot's Capital Budgeting Process (from budget creation to final approval) for the following types of projects:
  - Rebuild/Upgrade of existing Machinery;
  - Purchase of New Equipment (Expansion of Existing Equipment) and New Equipment (Replacement of Existing Equipment to be retired or relocated);
  - o Mine-related Expansions Reconstruction/Expansion of existing Mines; and
  - o Government and Safety Related Projects (shaft, shelters, water, impoundments, refuse etc.)
- 3. Provide the detailed budget cost build-up estimations for the CEAs/line items contained in the attached file "Patriot Coal CAPEX by Complex & Mine\_3\_19 to Joe.xlsb" tab "Top CAPEX Line Items".
- 4. Provide a listing of project descriptions/rationale for each production expansion project contained within the 5 year Capital Expenditure Budget (2012 to 2016). Please note where each expansion project is in the approval process (for example has the project received final approval or not approved but budgeted);
- 5. Explain the Company's policy on whether it purchases machinery and equipment new, used or leased. For machinery that is acquired under lease agreements, what type of lease structures are used operating or capital for financial reporting? Are any machine leases "true" leases for tax purposes?
- 6. Please confirm whether all leased machinery and equipment contains purchase buyout options at various times during the lease or only at the end of the lease. Please note if the buyout option price is based on the assets fair market value or is a bargain purchase option. How do these options relate to the lease buyout amounts contained in the 5 year Capital Expenditure Budget (2012-2016).
- 7. Please provide the definitions for the following DF codes:
  - o CR
  - o OT
  - $\circ$  QC

PwC 1

8. We have inserted five columns into the attached excel file "Patriot Coal - CAPEX by Complex & Mine\_3\_19 to Joe.xlsb" - tab "CAPEX Detail", which corresponds to the header in the 5 tables below. In each of the 5 Columns inserted into the excel file, please select a Code type that best describes the asset line item:

### MACHINE RELATED LINE ITEMS (use columns 1 & 2)

Column 1		
Code	Type of Asset (NR, NP, CR, EC)	
A	Actual Rebuild/Partial Replacement of an Existing Machine;	
В	Actual Rebuild/Partial Replacement of an Idle Machine;	
С	Purchase of a Rebuilt Machine to replace an Existing Machine;	
D	Purchase of a Leased Machine under a Lease Buyout Option;	
E	Purchase of a New Machine to Replace an Existing Machine that is scheduled to be Retired;	
F	Purchase of New Machine for the Purposes of Expanded Production; and	
G	Expansion/Upgrade of an Existing Machine.	

	Column 2
Code	Transfer
Yes or No	Transfer of a machine to an expansion project

#### MINE INFRASTRUCTURE LINE ITEMS (use columns 3, 4, & 5)

	Column 3
Code	Infrastructure
Rec	Project to reconfigure mine infrastructure
Ex	Project to expand mine infrastructure
Reh	Project to rehabilitate mine infrastructure

	Column 4
Code	Increase/Sustain
I	Project will increase mine's production
S	Project will sustain mine's production

	Column 5		
Code	Type of Coal Production at Mine		
T	Thermal		
M	Metallurgical		
T/M	Thermal and Metallurgical		

PwC 2