

# **EXHIBIT 83**

**From:** Mazzotti, Joseph [<mailto:jmazzotti@alixpartners.com>]  
**Sent:** Friday, March 29, 2013 2:05 PM  
**To:** [adam.rosen@us.pwc.com](mailto:adam.rosen@us.pwc.com)  
**Cc:** 'Art Traynor'; 'Hatfield, Ben'; [bruce.m.buchanan@us.pwc.com](mailto:bruce.m.buchanan@us.pwc.com); 'Buschmann, Mark'; 'Lucha, Dale'; 'Hartsog, Kent'; Moskowitz, Elliot; 'Grant Crandall'; 'Huffard, Flip'; 'Bean, Joe'; 'Lushefski, Jack'; 'Judy Rivlin'; Huebner, Marshall S.; Gehring, Andrew S.; 'Luna, Michael'; [perry.mandarino@us.pwc.com](mailto:perry.mandarino@us.pwc.com); [fp@previant.com](mailto:fp@previant.com); Waller, Eric; 'grobertson@hunton.com'; Hiltz, Ken  
**Subject:** Status updates of UMWA/PwC and Patriot requests

Adam,

Attached, please find current status updates for UMWA / PwC and Patriot data requests.

Regards,

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**Joe Mazzotti**

**AlixPartners** | 2000 Town Center, Suite 2400 | Southfield, MI 48075  
+1.248.204.0663 (o) | +1.248.633.4582 (m) | +1.248.263.8179 (fax)

[jmazzotti@alixpartners.com](mailto:jmazzotti@alixpartners.com) | [www.AlixPartners.com](http://www.AlixPartners.com)

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**3/29/13 Status Report for Patriot Information Requests of the UMWA**

<b>Patriot Request:</b>	<b>Status:</b>
<p>1 Patriot asked the UMWA to provide its market analysis regarding potential coal sales into the future. (1/31/13; 2/5/13; 2/15/2013; 2/19/13; 3/4/13)</p>	<p>Open</p> <p>PwC advised by email on 3/20/13 that the analysis requested was still in process and would be provided when completed.</p>
<p>2 Patriot asked the UMWA to provide any information that the UMWA has obtained with respect to the value of additional tonnage produced by concessions offered by the Union (1/31/13) and to provide backup data for the total savings expectations set forth in the February 5, 2013 counterproposal, and in particular the supporting documentation for the savings expectations set forth in items 1 through 4 of subpart C “Scheduling Flexibility to Allow Increased Production.” (2/5/13; 2/19/13)</p> <p><u>Related</u></p> <p>Detail on the underlying assumptions for the margin information in the UMWA’s counterproposal. (2/15/13)</p>	<p>Partially Complete</p> <p>The UMWA agreed at the 2/19/13 meeting to provide additional documentation concerning the assumptions underlying PwC’s estimated savings incurred through scheduling flexibility and other items set forth in the UMWA’s 1113 proposal. Outstanding items include the following:</p> <ul style="list-style-type: none"> <li>• Detail regarding the support, assumptions, and calculations underlying the 10-hour shifts.</li> <li>• An explanation of the quantification of the elimination of daily overtime included in the counterproposal, including the methodology, assumptions, and calculations used to arrive at the estimated savings.</li> </ul>
<p>3 Patriot asked the UMWA to share information for medical cost savings for active employees set forth in subpart D of the UMWA’s February 5, 2013 counterproposal. (2/5/13)</p>	<p>Partially Complete</p> <p>Although the UMWA has provided some information, it has not provided specifics on the savings contemplated by the UMWA’s proposal or details with respect to how it proposes to change the current plan.</p>
<p>4 Patriot asked the UMWA to share PwC’s estimate of the savings incurred by the requirement for an employee’s spouse to use their own health insurance. (2/5/13)</p>	<p>Complete</p>

**3/29/13 Status Report for Patriot Information Requests of the UMWA**

<b>Patriot Request:</b>	<b>Status:</b>
<p>5 A response from PwC to Mercer’s analysis of the UMWA’s claim using PwCs’ assumptions. (2/19/13)</p>	<p>Complete</p> <p>Follow-up questions to PwC’s response are incorporated into this report as item 10 in the section for requests of PwC.</p>
<p>6 Support for the assertion that employees will not obtain certain benefits from the healthcare exchanges that Patriot anticipates, such as a prohibition on employer premium reimbursement. (2/19/13)</p>	<p>Complete</p>
<p>7 True and accurate copies of all collective bargaining agreements, including agreements with non-bituminous coal operators, that were entered by the UMWA:  a) during the effective period of the 2007 NBCWA, including, without limitation any agreement with Murray Energy Corporation and its subsidiaries and affiliates, and  b) during the effective period of the 2011 NBCWA that were executed subsequent to the effective date of the 2011 NBCWA. (2/28/13)</p>	<p>Open</p> <p>PwC advised by email on 3/20/13 that the UMWA is working on a response.</p>
<p>8 All e-mails, draft documents, notes, and other documentation that are relevant to Peabody’s assumption of responsibility for the benefits of retirees under the NBCWA Individual Employer Plan Liabilities Assumption Agreement dated October 22, 2007, including but not limited to all such documents pertaining to the Acknowledgement and Assent dated August 14, 2007. (3/1/13)</p>	<p>Open</p> <p>PwC advised by email on 3/20/13 that the UMWA is working on a response.</p>
<p>9 PwC’s quantification of the cost savings associated with increased hourly and salary employment ratios. (3/4/13)</p>	<p>Complete</p>
<p>10 Clarification on which outside services PwC believes are not being utilized by the Company. (3/15/13)</p>	<p>Open</p>
<p>11 A revised counterproposal with supporting documentation of cost savings. (3/15/13)</p>	<p>Complete</p>

**3/29/13 Status Report for Patriot Information Requests of PwC**

<b>Patriot Request:</b>	<b>Status:</b>
<p>1 Please provide any support for the following statements contained in Cecil E. Roberts' letter dated January 8, 2013: (1/11/13)</p> <ul style="list-style-type: none"> <li>a) Patriot has "overstated the severity of [its] temporary liquidity problem";</li> <li>b) Patriot's "model uses coal pricing projections that [its] own analysts have admitted are overly conservative, overestimates certain expenses and fails to account for recoveries in existing and anticipated litigation";</li> <li>c) Patriot has "a management to hourly employee ratio out of line with other unionized coal companies operating in similar conditions"; and</li> <li>d) Emergence from bankruptcy in June of 2013 would "save _____ in otherwise needlessly wasted professionals' fees and other costs."</li> </ul>	<p>Partially Complete</p> <p>The UMWA agreed to provide additional coal market pricing information on item 1(b), but has not yet provided the market analysis information. PwC advised during the 3/12/13 conference call that the market analysis information will be forthcoming.</p>
<p>2 Please provide estimates of the savings Patriot would realize if the UMWA's January 8, 2013 counterproposals were implemented from 2013 to 2016, accompanied by supporting assumptions, calculations, and documentation. (1/11/13; 2/19/13)</p>	<p>Partially Complete</p> <p>PwC has provided certain responsive information; however, requests for further validation for coal price forecasts and incremental tonnage remain outstanding.</p>
<p>3 By mining complex, please provide the assumptions, calculations, and documentation used to support the savings estimates in Section IV.A of the counterproposals. (1/11/13; 2/19/13)</p>	<p>Partially Complete.</p> <p>Please refer to Patriot's letter to the UMWA dated 3/25/13 for a description of outstanding items.</p>
<p>4 By mining complex, please provide the assumptions, calculations, and documentation used to support the projections in Section IV.B.1 of the counterproposals for Additional Tons Produced and Total Incremental Revenue for the years 2013 to 2016. (1/11/13; 2/19/13)</p>	<p>Open</p> <p>Please refer to Patriot's letter to the UMWA dated 3/25/13 for a description of outstanding items.</p>

**3/29/13 Status Report for Patriot Information Requests of PwC**

<b>Patriot Request:</b>	<b>Status:</b>
<p>5 Please explain the proposal in Section IV.D.1. (1/11/13)</p> <ul style="list-style-type: none"><li>a) Is the UMWA proposing to replace the current benefit plan with a generic-only formulary and to eliminate the brand-name formulary?</li><li>b) If so, please provide details about how the benefit plan will work, including answers to the following questions:<ul style="list-style-type: none"><li>i) Will all generic drugs be included in the formulary, or will some generic drugs be considered non-formulary?</li><li>ii) If some generic drugs will be excluded from the formulary, please provide a list of specific drugs that will be excluded.</li><li>iii) What copays will apply (PPL, non-PPL)?</li><li>iv) If a brand-name drug is not approved for medical necessity, will the member pay the full cost of the drug?</li><li>v) Will traditional Step Therapy (where a member is required to try a generic first before the brand is approved) still apply?</li></ul></li><li>c) If the UMWA is not proposing to replace the current benefit plan with a generic-only formulary, how does the proposal coordinate with the current plan, which provides that, for formulary brands, members pay the copay plus the cost difference between the brand and the generic, and that, for non-formulary alternatives, members pay the copay plus the cost difference between the alternative and the generic plus an additional surcharge (\$7.50 for the second fill and \$15 for all additional fills)? Please provide specific claim examples.</li></ul>	<p>Partially complete</p> <p>No responsive information has been provided to 6(b)(i) and no list has been provided in response to 6(b)(ii). The UMWA informed the Company on 2/14/13 that items 6(b)(i) and (6)(b)(ii) are open to discussion pending review by a pharmacy expert.</p> <p>The offered response to item 6(b)(iv) is not complete. Under the UMWA's proposal, will the copays or the full cost of the drug be paid? Does the information reflect applicable copays, and do the copays apply to both PPL and non-PPL?</p> <p>Although the UMWA provided several examples in its 2/14/13 response to item 6(c), the response does not explain how the UMWA's proposal coordinates with the current plan. The UMWA agreed at the 3/4/13 meeting to provide additional detail in response to this request. PwC advised by email on 3/8/13 that the UMWA is working on a response.</p>

**3/29/13 Status Report for Patriot Information Requests of PwC**

<b>Patriot Request:</b>	<b>Status:</b>
<p>6 Please provide a detailed list of drugs that will be excluded from the UMWA's proposed formulary that supports the \$1.6 million savings in 2013 as set forth in the UMWA's counterproposal. (2/28/13)</p>	<p>Open</p> <p>The UMWA agreed at the 3/4/13 meeting to provide additional detail in response to this request. PwC advised by email on 3/8/13 that the UMWA is working on a response, but the \$1.6 million estimate of savings is preliminary. Patriot provided further clarification of the outstanding items by letter on March 25, 2013.</p>
<p>7 Please provide the UMWA's DME network discount rate and any supporting documentation. (2/27/13)</p>	<p>Open</p> <p>Please refer to Patriot's letter to the UMWA dated 3/25/13 for a description of outstanding items.</p>
<p>8 Please provide a copy of the Touchstone survey and supporting calculations and assumptions used by PwC to ascertain anticipated healthcare cost savings from requiring that an employee's spouse use their own health insurance. (3/12/13)</p>	<p>Open</p> <p>Please refer to Patriot's letter to the UMWA dated 3/25/13 for a description of outstanding items.</p>
<p>9 Please provide calculations and assumptions used by PwC to ascertain savings obtained from changes to the prescription drug formulary. (3/12/13)</p>	<p>Open</p> <p>Please refer to Patriot's letter to the UMWA dated 3/25/13 for a description of outstanding items.</p>

**3/29/13 Status Report for Patriot Information Requests of PwC**

<b>Patriot Request:</b>	<b>Status:</b>
<p>10 Regarding PwC's estimate of the UMWA's potential retiree medical liability claim (3/27/13):</p> <ol style="list-style-type: none"><li>1. PwC's actuarial estimate of the claim is Please verify that this amount:<ol style="list-style-type: none"><li>a) is calculated as of 1/1/2013;</li><li>b) reflects NBCWA participants only; and</li><li>c) corresponds to Mercer's estimate at</li></ol></li><li>2. In his March 1, 2013 e-mail, Elliott Cobin said that PwC was within 0.3% in their attempt to match Mercer's valuation results. Please fully describe all changes in data, assumptions, methodology and / or plan provisions that were made to these matching results to arrive at the claim estimate.</li><li>3. Please provide the full trend table (out to 2075) that was used in the estimate.</li></ol>	Open



**3/29/13 Status Report in Response to UMWA/PwC Information Requests**

<b>UMWA Request:</b>	<b>Status:</b>
<p>1. Mr. Lucha offered to set up a call between the UMWA and Federal No. 2 management, and a call between Mr. Sanson and Hobet management, to discuss mine plan information. (2/15/13)</p>	<p>Conference call was held with the UMWA, PwC, and Patriot personnel regarding Federal No. 2 on 2/22/13. Potential dates for a call on Hobet were provided on 2/16/13 via email by Mr. Lucha. We have not yet received a response regarding a Hobet call, although we have posted significant information regarding Hobet in response to another request.</p> <p>Please let us know whether a call with Hobet management is still necessary.</p>
<p>2. Patriot's position regarding Peabody's liability to the Funds if Patriot refrains from withdrawing from the Funds at a later date, and if Patriot is aware of something that prohibits the Funds from pursuing Peabody if Patriot withdraws at a later time. (3/4/13)</p>	<p>Counsel discussed on 3/21/13.</p> <p>Complete</p>
<p>3. An opinion on whether Patriot could seek an order from the bankruptcy court that would permit the Company to remain in the pension plan until 2016, and then withdraw thereafter, and whether any such order could relieve the joint and several liability obligations. (3/15/13)</p>	<p>To be discussed between counsel for the UMWA and the Company.</p>
<p>4. A response to the UMWA Pension Fund's position that Patriot's only available pension withdrawal option is the amount, rather than the annual amount. (3/15/13)</p>	<p>The Company disagrees with this view, but would be happy to discuss it further.</p> <p>Complete</p>
<p>5. A comprehensive list of outstanding data request items in light of the 3/12/13 conference call with PwC and subsequent information delivered to the Company. (3/15/13)</p>	<p>The status reports dated 3/14/13 and emailed early morning on 3/15/13 contained a comprehensive list of then-outstanding items. The Company also sent a letter to Mr. Traynor on 3/25/13 providing an update on outstanding items. This report and the one accompanying it provide a further update.</p> <p>Complete</p>

**3/29/13 Status Report in Response to UMWA/PwC Information Requests**

<b>UMWA Request:</b>	<b>Status:</b>
6. An opinion from an investor on scenarios for investment that assume alternative positions on the substantive consolidation/deconsolidation issue. (3/15/13)	We do not understand this request; PwC should clarify the request to Blackstone.
7. A timeline on the best opportunity to monetize the UMWA's claim. (3/15/13)	Blackstone addressed this topic with PwC on 3/15/13. If additional information is required, PwC should address with Blackstone.  Complete
8. An update to the salaried/hourly employee ratio chart provided at the 3/15/2013 meeting, to include contractors. (3/15/13)	Posted item 1.2.45.1 on 3/20/13.  Complete
9. Responses to the four questions posed in Mr. Roberts' letter to Mr. Hatfield dated March 14, 2013. (3/15/13)	Blackstone addressed these questions with PwC on 3/4/13 and 3/15/13. If additional information is required, PwC should address with Blackstone.  Complete
10. Provide a conclusion on Patriot's investigation of any claims against Peabody and Arch (3/27/13)	Open
11. Provide advisors' estimate of the reorganized company's value (3/27/12)	Open
12. Status of efforts to renegotiate or replace DIP lending facilities (3/27/13)	Open

**3/29/13 Status Report in Response to UMWA/PwC Information Requests**

<b>PwC Request:</b>	<b>Status:</b>
1. Overview of current Maintenance Programs for all major equipment types – for example predictive/preventative, reactive/breakdown. (2/27/13)	Maintenance overview documents posted as 1.2.43 on 3/14/13; additional topics to be discussed during PwC site visit scheduled for 3/27-29/13.
2. Identify any equipment Maintenance Programs that are performed by outside companies. (2/27/13)	To be discussed during PwC site visit scheduled for 3/27-29/13.
3. 5 Year History of major CAPEX, Repairs & Maintenance by location. (2/27/13)	<p>Posted 1.2.38.2 – 1.2.38.5 to data room on 3/1/13, which includes Capital Expenditure history from 2009-2012.</p> <p>Earlier Cap Ex history not readily available due to system conversion.</p> <p>Repair &amp; Maintenance history by location is extremely voluminous. Scope of the request to be clarified during PwC site visit.</p>
4. PwC requested a site visit and provided a list of topics to be covered. (2/27/13)	The site visit has been scheduled for 3/27-29/13 in Charleston, WV. PwC provided detailed sets of topics and questions on 3/11/13 and 3/19/13 in preparation for the site visit. Additionally, the Company had follow-up calls with the PwC site-visit team on 3/5/13, 3/7/13, and 3/20/13 in order to answer questions and clarify information pertaining to the site visit and data requests.
5. All potential evidence that the Peabody-Patriot spinoff and/or the transactions that resulted in Patriot's acquisition the former Arch operations establish	This request appears to seek information related to a lawsuit that may be brought in the future
6. Consolidating Balance Sheets Drillable for the periods ended December 2012 and January 2013. (3/20/13)	Posted consolidating balance sheet for 12/31/12 as item 1.2.46.7 on 3/27/13.

**3/29/13 Status Report in Response to UMWA/PwC Information Requests**

<b>PwC Request:</b>	<b>Status:</b>
<p>7. Please provide a copy of Exhibit A to the 503(b)(9) report filed with the Bankruptcy Court (docket # 3006) in excel. (3/20/13)</p>	<p>Posted as item 1.2.46.4 on 3/26/13. Complete</p>
<p>8. Please provide the complete financial statements (including mine level P&amp;Ls) and all corresponding supporting detail related to the January 2013 Forecast (data room document 1.2.6.5.16). (3/20/13)</p>	<p>Posted item 1.2.46.8 on 3/27/13 Complete</p>
<p>9. Please provide a break-out and the supporting detail of the below claims contained on page 7 of Blackstone's 3/4/13 presentation by legal entity and complex:</p> <ul style="list-style-type: none"> <li>• Other Secured Claims</li> <li>• Administrative Claims</li> <li>• Priority Claims</li> <li>• Estimated Unsecured Claims</li> <li>• OPEB Liability</li> <li>• ARO Liability</li> </ul> <p>Please also provide any associated analysis the Debtors and/or their advisors have prepared (i) "mapping" claims from legal entity to complex, including any assumptions used and (ii) allocating claims and/or value to complexes and legal entities. (3/20/13)</p>	<p>Posted items 1.2.46.5 and 1.2.46.6 on 3/26/13. Complete</p>
<p>10. Please provide written responses to the following questions: (3/20/13)</p> <ul style="list-style-type: none"> <li>• Besides the \$15 million initial contribution and the profit sharing contribution in 2016, what other specific dollar amounts will fund the VEBA? Note, if you assert the provision of specific amounts are contingent on a valuation of the company, shares in the company, a concession or particular creditors' claim please provide your best estimate as to any such valuation and detailed support for any such estimate (2/28/13)</li> <li>• Under your most recent 1114 proposal (of Feb. 27) providing for a non-specific mechanism through which the UMWA can monetize its unsecured claim, what is the maximum total annual benefit payout the VEBA will support in each of the next 15 years? Please include a detailed explanation of the assumptions underlying your answer. (2/28/13)</li> <li>• Assuming you were given all of the concessions you have proposed in your 1113 and 1114 proposal, what is the form and amount of equity that you envision going into the VEBA pursuant to the language in paragraph 5 on page 2 of your 1114 proposal? (2/28/13)</li> <li>• Based on the Debtors' business plan put forth in November, if all concessions were agreed to,</li> </ul>	<p>Blackstone addressed these topics in discussions with PwC on 3/4/13 and 3/15/13. The questions posed require numerous additional assumptions and valuations which have not been prepared. To the extent the UMWA is relying on financial valuations under a certain set of assumptions, it should seek the opinion of PwC, its own financial advisor, rather than Blackstone.</p> <p>With regard to the profit-sharing question, please note that PwC appears to project much higher coal pricing for the future. If the UMWA's own projections are used, we presume that the profit-sharing amounts would be far greater. The Company is unable to provide a more precise estimate because the UMWA has still failed to</p>

**3/29/13 Status Report in Response to UMWA/PwC Information Requests**

<b>PwC Request:</b>	<b>Status:</b>
what does Blackstone estimate as the value of the reorganized entity? (2/28/13)	produce these projections despite numerous prior requests. Complete
11. Please provide detail of post-petition intercompany balances by legal entity, including due to/from of each legal entity. (3/20/13)	Posted item 1.2.46.3 on 3/25/13. Complete
12. Please provide all Board Meeting Minutes for Patriot Coal Corp. (3/20/13)	Posted Board minutes and privilege log as items 1.1.14.1-1.1.14.7 on 3/25/13. Complete
13. Please provide data necessary to value the retirement healthcare claim for the "Peabody-assumed group" (those Peabody has been paying/reimbursing Patriot for since the spin-off, who are now the subject of Patriot's declaratory action before the bankruptcy court.) (3/20/13)	Please provide clarification as to what data PwC deems necessary for this valuation.
14. Please provide specific support for assertion that retirees in the VEBA will be able to take advantage of benefits, including subsidized premiums, provided by the ACA health insurance exchanges. (3/20/13)	A response to this request remains in progress.
15. Please provide the following items: (3/20/13) <ul style="list-style-type: none"> <li>• Historical Annual CAPEX amounts on an overall company basis (2006 through 2008)</li> <li>• Historical Annual R&amp;M amounts on an overall company basis (2006 through 2009)</li> <li>• Historical year-end PP&amp;E balances for the years 2006 through 2011 (Cost Basis and Net Book Value)</li> <li>• Sample CEAs for projects greater than \$500K</li> </ul>	This request duplicates some of the questions provided by PwC's site visit team. The Company and AlixPartners discussed these items with PwC during a conference call on 3/20/13; responsive documents have been provided already, will be provided before or during the site visit, or are not readily available.