

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

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

Hearing Date: March 25, 2014
Hearing Time: 10:00 a.m.
Location Courtroom 7-N, St. Louis

**FINAL APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES OF
GCP LEGAL ADVISORS, LLC,
SPECIAL COUNSEL TO THE DEBTORS**

Summary of Request

Name of Applicant:	GCP Legal Advisors, LLC
Date of Approval of Employment:	July 15, 2013 [Dkt. No. 4414]
Identity of Party Represented:	Special Counsel to the Debtors
Time Period Requested:	July 15 – December 31, 2013
Amount of Fees Requested:	\$52,975.00
Amount of Expenses Requested:	None
Previous Fee Orders:	None
Interim or Final Application	Final

NOW COMES GCP Legal Advisors, LLC (“GCP Legal Advisors”), Special Counsel to the debtors Patriot Coal Corporation, et. al. (the “Debtors” or Reorganized Debtors”), pursuant to 11 U.S.C. Section 330, and files this Final Application for Allowance of Fees and Expenses (the “Application”). In support of the Application, GCP Legal Advisors shows the Court as follows:

Relief Requested

1. By this Application, GCP Legal Advisors seeks entry of an order, pursuant to Section 330 of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 2016, awarding \$52,975.00 in total fees and no expenses incurred in connection with GCP Legal Advisors representation of the Reorganized Debtors from the effective dates of its retention under Section 317(a) of the Bankruptcy Code through and including December 31, 2013.

Jurisdiction

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

3. Venue is proper pursuant to 28 U.S.C. Section 1408 and 1409.

Background

4. Ninety-nine of the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code on July 9, 2012 (the “Petition Date”) in the United States Bankruptcy Court for the Southern District of New York.

5. On December 19, 2012, the Debtors' cases were transferred to the United States Bankruptcy Court of the Eastern District of Missouri [Dkt. No. 1789].
6. On August 21, 2013, this Court entered an order authorizing the employment of GCP Legal Advisors as attorneys for the Debtor [Dkt. No. 4496], effective July 15, 2013 as special claims administration counsel and for other matters.
7. Pursuant to the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professional [Dkt. No. 262] (the "Interim Compensation Order"), GCP Legal Advisors has filed a Monthly Fee Statement, defined in the Interim Compensation Order, for its fees and expenses incurred each month since it was retained as special claims administration counsel. GCP Legal Advisors Monthly Fee Statement for December 2013 remains subject to review and objection until February 6, 2014. No party objected to any of GCP Legal Advisor's earlier Monthly Fee Statements, and pursuant to the Interim Compensation Order, GCP Legal Advisors was paid 80% of the fees and 100% of the expenses detailed in each of those monthly statements.
8. Pursuant to the Interim Compensation Order and the Notice of Hearing and Related Procedures for Fee Applications of Retained Professionals [Dkt. No. 3417], GCP Legal Advisors now submits its Final Application for final approval of fees and expenses incurred from July 15 through December 31, 2013 (the "Application Period").

GCP Legal Advisors' Attorneys' Fees and Expenses

9. GCP Legal Advisors is a law firm with offices located at 274 Greenbriar Estates Drive, St. Louis, MO 63122. GCP Legal Advisors possesses broad experience in various areas of business law, including but not limited to bankruptcy practice,

commercial transactions, real estate, labor and employment and serving as in-house counsel with multiple large corporations. This experience has allowed GCP Legal Advisors to address promptly and efficiently the various complex issues that have arisen in resolving the claims and contract disputes in the Debtors' bankruptcy cases.

10. GCP Legal Advisors maintains detailed daily time records in the ordinary course of its business. These time records are prepared contemporaneously with the rendition of services to the client. These time records describe the person performing the services, the date services are rendered, a detailed description of services, and the length of time spent delivering the services. These time records are kept in increments of tenths of an hour. The names, positions, and hourly rates of each professional who billed time in connection with GCP Legal Advisors' engagement by the Debtors is attached as Exhibit A.

11. The services provided by GCP Legal Advisors during the Application Period have been actual and necessary. Reasonable compensation for such services based on the time, the nature, the extent, and the value of such services, and the costs of such services other than in a bankruptcy case are \$52,975.00. A summary of the total fees for each project category is attached as Exhibit B; which includes separate subtotals for the period from July 15 through December 31, 2013. Detailed time records for that period are attached as Exhibit C.

12. GCP Legal Advisors has incurred no expenses during the Application Period for which it seeks approval for reimbursement.

13. During the Application Period, GCP Legal Advisors provided claims administration and contract assumption and rejection services to the Debtors. GCP Legal Advisors has divided its services into the following project categories:
- a. Claims Administration and Objections: GCP Legal Advisors has consulted with the Debtors in evaluating and reconciling proofs of claim filed by various creditors. GCP Legal Advisors also coordinated claims administration services among the various professionals providing related services, including Bryan Cave and Davis, Polk and Wardwell and opposing counsel.
 - b. Assumption and Rejection of Leases and Contracts: GCP Legal Advisors consulted with Debtors regarding decisions to assume and/or reject certain leases and contracts and the resolution of damages caused by such decisions.

Johnson Factors

14. Local Rule 2016(1)(B) requires that all professional fee applications analyze the 12 factors for allowance of compensation set forth in *Johnson v. Georgia Highway Express*, 388 F.1d 714 (5th Cir. 1974) (the “Johnson Factors”); see also *P.A. Novelly v. Palans*, 960 F.2d 728 (8th Cir. 1992); *Chamberlain v. Kula*, 213 B.R. 729, 736-739 (B.A.P. 8th Cir. 1997).
15. GCP Legal Advisors submits that its Application satisfies all of the *Johnson* Factors, as described below.
- a. The time and labor required. GCP Legal Advisors’ representation of the Debtors as debtors-in-possession has required extensive time and effort given the number and complexity of the Debtors’ cases and the number of claims filed in such cases.

- b. The novelty and difficulty of questions. The Debtors' proceedings under Chapter 11 are multifaceted and involve a large number of creditors and parties-in-interest.
- c. The skill required to perform legal services properly. GCP Legal Advisors believes that its lawyers have demonstrated the skill levels necessary for the vigorous representation of the Debtors' interests in this case.
- d. The preclusion of employment due to acceptance of the case. Acceptance of this case has not precluded GCP Legal Advisors from other employment, but the professional involved in this case devoted significant portions of his time to the Debtors' affairs and was, to that extent, unable to address other matters.
- e. The customary fee. The rates charged by GCP Legal Advisors in this matter are commensurate with rates it charges for similar clients on similar matters.
- f. Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly basis.
- g. Time limitation imposed by the client or the circumstances. This case has posed time pressures that are at least as constraining as in a typical Chapter 11 case.
- h. The amount involved and the results obtained. GCP Legal Advisors has worked diligently for its client and has obtained excellent results in this case.
- i. The experience, reputation, and ability of the attorneys. The professional representing the Debtors in this engagement is highly skilled and experienced in restructurings and matters of corporate law.

- j. The undesirability of the case. GCP Legal Advisors is privileged to have had an opportunity to represent the Debtors. This is not an undesirable case.
 - k. The nature and length of the professional relationship with the client. GCP Legal Advisors has not previously provided services to the Debtors.
 - l. Awards in similar cases. The fees requested in this case are proportionate to fees requested in similar matters.
16. There is no agreement of any nature as to sharing compensation to be paid to GCP Legal Advisors.
17. I hereby certify that (a) the fees and expenses requested in this Application are in compliance with the requirements of the Interim Compensation Order; and (b) that the Reorganized Debtors have had an opportunity to review this Application prior to its filing and have approved the requested amounts.

WHEREFORE, GCP Legal Advisors respectfully requests that this Court:

- (a) Allow on a final basis attorneys' fees of \$52,975.00 incurred during the Application Period;
- (b) Authorize and direct the Reorganized Debtors to make payment to GCP Legal Advisors for all allowed fees that have not been paid to date; and
- (c) Grant GCP Legal Advisors such other and further relief as is just and proper.

Dated: St. Louis, Missouri
February 3, 2013

Respectfully submitted,

GCP LEGAL ADVISORS, LLC

/s/ Richard A. Keffer

Richard A. Keffer, #28926MO
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274 Greenbriar Estates Drive
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ATTORNEYS FOR THE DEBTORS

EXHIBIT A

Cumulative Timekeeper Summary

Partners:

Name	Admission Year	Total Hours	Rate	Amount
Richard A. Keffer	1980	211.9	\$250.00	\$52,975.00

EXHIBIT B

Task Code Category Summary

Project Category	7/1513 -12/31/13		Total Engagement	
	Hours	Fees	Hours	Fees
Claims Administration	193.3	\$48,325.00	193.3	\$48,325.00
Contract Assumption	18.6	\$4,650.00	18.6	\$4,650.00
Totals	211.9	\$52,975.00	211.9	\$52,975.00

EXHIBIT C

Detailed Time Records from July 15, 2013 – December 31, 2013



274 Greenbriar Estates Drive, St. Louis, MO 63122

Date	Tasks Performed	Time Spent (In Hours)
15-Jul	Initial File review of Patriot Coal SEC filings, bankruptcy filings and claims filings (5.6); Meeting with Rob McWilliams and Jarod Clarrey of Alix Partners re claims administration process and status (1.2)	6.8
16-Jul	Meetings with each of Bean (.4), Rob Meade (.7), Jarrod Clarrey (.8), Jackie Jones (.3); Tel call with Eric Williams re litigation and regulatory matters (.3); review Alix Partners reports on status of claims handling (4.7)	7.2
17-Jul	Analysis of Equipment lease claims (1.2); Meeting with Clarrey, Mead, Schutzenhofer re Equipment lease matters (.9); review Fairchild International objection and analyze for costs/benefits of filing (.8); Preparation for and meeting with Clarrey re next steps, Alix Partners process, etc. (1.1); Schedule meetings with Luna and Waller to understand litigation and employee claims handling (.3)	4.3
18-Jul	Tel call with Eric Waller re litigation matters and possibility of resolving claims related to them (1.1); Prepared memo re status and recommendations of Patriot's claims administration process (1.7); Separate meetings with McWilliams and Clarrey, then Bean re status of Patriot claims administration process and recommendations for future actions (2.1); memo to Meade and Schutzenhofer re settling capital lease claims (.9)	5.8
22-Jul	Prepare action plan for processing litigation matters breaking them into prioritized categories (2.8); email to Eric Waller and Joe Bean for review and approval of litigation resolution strategy (1.2); Discuss integrating litigation action plan and overall claims administration process with Alix Partners (1.2)	5.2
23-Jul	Analyze litigation matters and followup with Eric Williams re same (1.6); meet with Jackie Jones re claims handling procedures (.3); discussion with Alix Partners CRO re overall status of case and claims handling (.6); review Alix Partners report on status of claims and next actions steps to advance claims (.4); review Omnibus objections and matters awaiting future omnibus objections (2.4)	5.3
24-Jul	Prepare for and meet with Bean, Mead, McWilliams, Clarrey re claims prioritization and processing go forward plan (1.7)	1.7

25-Jul	Preparation for and telephone conversation with Bryan Cave and Alix Partners re status of claims and objections and go forward plan for resolving open issues (1.3); review general analysis of claims and objections (.4); review Alpha, Guyan Service Co and Continental Bank filings (.5)	2.3
26-Jul	Monitor and respond to email inquiries re claims objections from internal Patriot personell (.3)	0.3
29-Jul	Draft and circulate memo to internal team leaders introducing prioritization of claims and Keffer role in claims handling (.9); Establish meeting schedules with internal team leaders on claims resolution issues, prioritization and process (.4) ; monitor and resolve objections and process questions for specific claims matters (.5)	1.8
30-Jul	Schedule claims prioritization and status update meetings with Elkins, Luna, Robinson, Bennett and Williams (.8); Prepare for and meet with Elkins and Alix Partners to determine status and next steps on real property claims outside West Virginia (1.3); Preparation for meeting with Luna re prioritization of employee claims handling (1.6): Analysis of strength of Conveying Solutions claim (1.1)	4.8
31-Jul	Meeting with Luna re prioritization of employee claims (.8); review real estate claims in preparation for Mark Williams meeting (.8); meet with Kathy Burlage re Employee claims detail (.7); analyze and make recommendations regarding employee claims handling (.8)	3.1
Keffer Total Time		48.6
Hourly Rate		\$ 250.00
Invoice		\$ 12,150.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 12,150.00



274 Greenbriar Estates Drive, St. Louis, MO 63122

Date	Tasks Performed	Time Spent (In Hours)
1-Aug	Preparation for and conference call with Mark Williams and Alix Partners regarding priorities for handling real estate claims (1.2); conference call with Davis Polk and Alix re Conveying Solutions administrative claim and coordinating general process with GCP Legal Advisors for claims administration (1.1)	2.3
2-Aug	Preparation for and conference call with John Eagan, Sharon Robinson, and Alix Partners re WV real property claims prioritization and status (1.4); Discussions with Bean re overall claims status and approach (.7)	2.1
5-Aug	Monitor email issues re claims handling (.3); conference call with Alix Partners and John Eagan re West Virginia real property claims (.6)	0.9
6-Aug	Respond to Mine Plan memos from Burlage and make recommendation to Bean re go forward plan on Mine Plan incentive plans (.4); Evaluate Dayton Power and Light settlement options (.2); Ebetino emails re equipment leases (.2)	0.8
9-Aug	Review Eric Waller correspondence re 2004 flood mine litigation and WVDEP claims resolution emails (.2); review Patriot bankruptcy docket (.2)	0.4
12-Aug	Preparation for and meeting with Jones re transitioning legal services from DPW to GCP and/or Bryan Cave (.4); Review Pocahontas land claims and telephone call with Ebetino and Bryan Cave re partial withdrawal of objection to lease assumptions (1.2); review and evaluate strategy for resolving Michelin Motion to Amend Proof of Claim (.2); Correspondence with Alix Partners and Drew McAlister re withdrawal form for WVDEP claims (.3); Correspondence and evaluation of claims for presentation at September Omnibus hearing (1.1)	3.2
13-Aug	Preparation for and conference call with Eric Waller, Kevin Coco, Brian Walsh and Jackie Jones re litigation claims status and strategy for resolving them (1.4); Meeting with Alix Partners re litigation claims and impact on Creditor's Committee (.4); Meeting with Bean re recommendations on litigation and overall claims strategy (.3); Analysis of Alix Partners preference proposal (.9); review Pocahontas land proposal from Eagan (1.2)	4.2

14-Aug	Preparation for and conference call re Claims Objections for September Omnibus hearing with Bryan Cave (1.4); Meeting with Bean re Preference strategy (.2); Coordinate Dayton Power claim handling with Ebetino, Bennet, etc (.4); Correspondence and strategy development with Waller re litigation preparing litigation matters for October Omnibus hearing docket (1.1); Review Michelin file re amendment to proof of claim and recomend course of action (.8)	3.9
15-Aug	Analyze work streams among Alix Partners and outside law firms to ensure efficiencies and eliminate redundances in claims handling processes (1.4); Email correspondence with creditor's counsel for Lincoln Leasing re claim (.2); Telephone calls with agent for St. Louis County re possible litigation matter (.2); Internal coordination of Michelin claims handling/assumption of contracts approach (.4); tracking responses to Mercer, Penn VA claims (.3); Review of Claims Objections analysis and status for September hearing (1.1)	4.2
19-Aug	Review Zenon/GE Water Design Build agreement and guaranty to determine contract rejection status and valuation for new claim, internal Patriot communications re same (1.4); UMWA claims review and internal meetings (.6); Mercer Health correspondence and proposed language revisions to settlement (.3); Bowen Engineering billing issues memo to McAllister (1.1);	3.4
20-Aug	Review claims docket for progress in resolving (.2); UMWA/employee claims followup with Luna and Burlage (.5); Followup re Aramark claims handling process and status (.2); analysis of claim status and prioritization and meeting with Clarrey re same (.8); Correspondence with McGreal re Zenon/GE Water (.2) and Ebetino/Walsh re Pocahontas Land claim (.2);	2.1
21-Aug	Analysis of Zenon claim and correspondence with McCalister (.4); review docket for resolution of claims and contract assumptions/rejections (1.2); review of claim objections to be filed for the September Omnibus hearing (.6)	2.2
23-Aug	Monitor email issues re claims handling (.4); Schedule meeting with CGC re solicitation (.2); Review claims issues for September Omnibus docket (.6)	1.2
26-Aug	Analyze strength of Alpha Engineering claim and recommend course of action to Elkins (1.2); Review status of litigation claims and potential methods for resolving them (1.3); Followup re mine flood litigation status (.2); followup re WVDEP fines and penalties (.2); Motion industries settlement correspondence (.2); Longwall Associates claim settlement approval (.3)	3.4

27-Aug	Review Complaint, Motion to Dismiss and related filings in Hobet and Catenary Coal 2004 flood mine litigation and prepare letter to plaintiff's counsel regarding companies position in case (2.4); Review claim settlement proposal and language for Mercer Health (.3); Michelin claim settlement discussions (.2); Penn VA claim withdrawal (.2); Review Pettry trial court pleadings regarding possible filing of an objection in bankruptcy court to Pettry cases (.6)	3.7
28-Aug	Review presentation materials and participate in Patriot Bankruptcy Management Committee meeting (1.7); Emails with Bryan Cave re objections to file at October hearing (.4); Tel Hartsog re equipment lease settlement options (.2); Emails with Waller re settling litigation matters (.3); Follow up with Alix Partners re claims reporting (.3)	2.9
29-Aug	Review Alix Partners follow up memos to BMC meeting and add prioritization memo to key internal team leaders emphasizing need to prioritize based on actions required prior to filing Plan of Reorganization and identifying those matters for each team lead (1.6); Prepare for and telephone conversation with counsel for ISS Conveying Solutions, Coco, and Alix Partenrs re ISS claim resolution (.9); Review legal contract assumption issues on Saline Water Conservation District, Barnes and Tucker, and Panther Branch (.9);	3.4
Keffer Total Time		44.3
Hourly Rate		\$ 250.00
Invoice		\$ 11,075.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 11,075.00



274 Greenbriar Estates Drive, St. Louis, MO 63122

Date	Tasks Performed	Time Spent (In Hours)
3-Sep	Review claim status and initiate followups on various litigation and claim matters (1.7); Review claims handling procedures in draft Plan of Reorganization (1.2); Review schedule of AP claim variances and meeting with Alix Partners to recommend method of resolving variances (1.2); Conference call with Bennet, Robinson and AlixPartners re real estate claims (.6);	4.7
4-Sep	Emails with Waller on strategy for offer to various litigants (.5) ; Correspondence with Ebetino re Dayton Power release (.2); Meetings with Bean re overall Claims handling status (.2); Correspondence with Walsh re Objections for October omnibus hearing (.2); Review of internal Contract assumption/rejection issues for miscellaneous agreements (.8); review status of Industrial Supply Solutions dispute (.5);	2.4
5-Sep	Review file re claimants position seeking revisions to proposed order resolving Objection and internal meetings with Ebetino, Bean, Bennet and Robinson re factual and strategic basis for response (1.8); Communications with Hughes re same matter (.4); Meet with Schutzenhofer re status of and strategy for equipment lease settlement negotiations (.8); review litigation settlement issues and prepare for filing objections regarding various matters (1.3); Review AlixPartners draft report re claims and contracts (.3);	4.6
6-Sep	Correspondence re individual contract assumption matter (.3), multiple litigation matters (.2), and AEP and (.2), Continental Bank claims (.1)	0.8
9-Sep	Analyze file and internal correspondence re possible objections to groups of litigation claims (1.1); Correspondence re Wells (.1) and Continental Bank objections (.1); review filed Plan of Reorganization (.7); research on Alix Partners Patriot Coal Information Portal (.6); Contract assumption issue for Long Branch Energy (.2), Tel calls with Hartsog re equipment lease claims (.4)	3
10-Sep	Analyze class action matters for possible objections at October hearing (.3), Correspondence re litigation matters (.3), and Michelin (.2), Pocahontas (.1), WVDEP matters (.1); Review demand letter to plaintiff's counsel in litigation matter (.3); correspondence re various claims (.4)	1.7
11-Sep	Review of all litigation claims to determine status and path forward for resolution (1.2); UMWA contract assumption rejection analysis and correspondence re Shaft Department agreement (.7), Long Branch contract assumption rejection analysis (.4); Individual claim analysis and correspondence (.6); Litigation claim analysis (.2)	3.1

12-Sep	Prepare for and attend Bankruptcy Management committee meeting (.9); Meetings with Ebetino and Alix Partners re Arch Coal and Alpha claims (.8); Analyze various litigation class action objections (.7) and telephone with Bryan Cave re same (.3)	2.7
13-Sep	Review case docket (.5); Communications re Petroleum products claims (.7); Agenda review and claims analysis re internal weekly update call (.9); Preparation for and conference call with Waller, McAlister, Hughes and Walsh re Kopperston Water Well (1.1);	3.2
16-Sep	Analysis of P&H claim and tel Perry re same (.6); GE/Zenon review of file and correspondence with Hartsog and McAlister and AlixPartners (.5)	1.1
17-Sep	Review file and correspondence re extension on objections to Lincoln Leasing and Green Leaf Services (.6); Review bankruptcy docket re claims filings (.4); Review Drummond Coal negotiation status (.1); Pettry Correspondence (.2);	1.3
18-Sep	Review Objection pleadings and correspondence re litigation matters (.7); Drummond Coal claim review status of negotiations and discuss with Alix Partners (.7); ISSI claim status correspondence (.1);	1.5
19-Sep	Review Bancorp South settlement opportunity and meeting with Schutzenhofer re same (1.1); Correspondence to finalize litigation Objections (.2); review docket (.2); Coordinate with AlixPartners re claim priority (.2)	1.7
20-Sep	Correspondence regarding Pettry objection (.2), Bancorp South, Siemens and Caterpillar assumption motions (.2), P&H administrative claim (.1), Cox claim (.2), Saline Valley contract assumption (.2)	0.9
23-Sep	Review newly filed matters on court docket related to claims and contract assumptions/rejections (.6); Prepare schedule re claims strategy, timing and prioritization based on impact on solicitation and company reserves and in preparation for November omnibus hearing (.8) and discuss same with AlixPartners (.4)	1.8
24-Sep	Reprioritize general unsecured claims handling in conjunction with AlixPartners according to amount in dispute and notify Patriot businessmen of this prioritization and claims which should be top priority for them (2.2); Evaluate GCG solicitation materials (.7);	2.9
25-Sep	Evaluate opportunities to more efficiently manage claims handling consulting process (.9); Develop and align strategies for handling top priority litigation and regulatory claims (.3)	1.2
26-Sep	Prepare for and meet with Schutzenhofer re various equipment leasing claims (.8); Identify remaining SAP claims by team lead and status and plan for resolving high priority claims (1.3)	2.1
27-Sep	Research status of contract assumption/rejection of Guffey sharing agreements (.3); Attend GCG solicitation meeting (1.7):	2

30-Sep	Review docket (.6); Internal correspondence re Guffey sharing agreements (.3); Review file and prepare to object to litigation matter (.6); track internal status of large differential claims matters (.3)	1.8
Keffer Total Time		39.8
Hourly Rate		\$ 250.00
Invoice		\$ 9,950.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 9,950.00



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Date	Tasks Performed	Time Spent (In Hours)
1-Oct	Coordinate with AlixPartners in preparation for Bankruptcy Management Committee meeting (.3); Review outside counsel claims handling procedures (.2); Correspondence re Tetryl settlements (.2); Analysis of path to resolution of open high dollar amount general unsecured claims (2.2); Guffey contract rejection (.3)	3.2
2-Oct	Correspondence re Patriot signoff on Norfolk Southern claims objection settlement language (.5); Arch coal settlement and need for rejection of Guffey contract (.4); Research and communications inside company and with Bryan Cave regarding Alpha Engineering response to Fifteenth Omnibus objection (1.3); Analyze rationale for rejecting individual parties claim (.4); Research and company communications re assumption of Brody intercompany contracts (1.2);	3.8
3-Oct	Prepare for and attend BMC meeting (1.3); Meetings and communications with Hoffman and Davis, Polk regarding West Virginia tax settlement (.9) and Ebetino and Davis Polk re AEP (.4) claims; Separate meetings with Schutzenhofer (.2), Waller (.2) and McCallister (.2) re timeline and strategies re settling or objecting to large equipment lease and litigation matters; Meeting with Bean re Arch Coal and Peabody claims (.4); Correspondence and phone call with Hughes re filing objections (.5); review multiple emails regarding equipment leases, tax and litigation claims matters (.4)	4.5
4-Oct	Correspondence with Bryan Cave re contract rejection motion (.3); Emails re 2004 flood litigation motion (.2) and Kopperston water wells motion (.2); Schutzenhofer re various equipment lease stipulations (.2)	0.9
7-Oct	Correspondence and review of draft contract rejection motion (1.2); review West Virginia tax settlement motion and telephone calls and emails re same (.9); review AEP draft settlement agreement (.3); Plan of Reorganization language re state regulatory matters (.2);	2.6
8-Oct	Review file and meet with Mead re Old Republic Insurance claim (1.3); Finalize objection to Scaiffe Foundation/Burr contracts (.8); Review court docket (.3); Determine status of equipment lease contract rejections and discuss with Bryan Cave (1.3); Determine status of objections to various litigation matters (1.1);	4.8
9-Oct	Review Caterpillar motion to accept settlement and meet with Schutzenhofer re same (.8); Preparation for and meet with Mead re Old Republic insurance claim (.7); Review claim estimates for the Plan of Reorganization (.3); Correspondence re GE and Macquarie settlements (.4)	2.2

10-Oct	Preparation for and meetings with Schutzenhofer and Clarry re status of equipment lease claim resolution (1.3); Review draft objection to 2004 flood litigation and correspondence re same (.8); Review amendment to Plan of Reorganization and Disclosure Schedule for claims handling issues (1.5)	3.7
11-Oct	Review and finalize Willits (.7) and Kopperston (.8) objections including correspondence re same; Correspondence re individual equipment lease stipulations (1.0) and analysis of possible omnibus objection to all leases for which settlements could not be reached (.4);	2.9
14-Oct	Review status and correspondence with McCallister re environmental claims and possible objections (.6); review case docket (.2); research status and correspondence with Coco re status of various claim objections and stipulations (.7); Review settlements and discuss claims expungement with Walsh re float sink litigation (.4); Initiate filing of objection to Drummond Coal Sales claim (.3) and stipulation for Bancorp South claim (.3);	2.5
15-Oct	Meet with AlixPartners to review status of claims resolution (.3); Meeting and correspondence re Capital Source Bank (.4) and Bancorp South (.2) equipment leases;	0.9
16-Oct	Review response of Pettry claimants counsel to Patriot's objection and discuss future actions with Walsh (.4); review stipulation in Whiting claim (.2); Correspondence re Aramark (.1), CSX (.1) and Michelin (.2) claims;; review GE assumption motion (.2); Review Capital Source assumption motion (.2)	1.4
17-Oct	Review scope of release with Deutsche Bank (.2); AEP claim status correspondence (.1); ralyze and respond to various equipment lease motions/objections (.6)	0.9
18-Oct	Correspondence re Pettry (.2), Caterpillar (.1), Pocahontas (.1), Aramark (.1), Pocahontas Land (.2), Drummond (.2) and WVDEP (.2) claims; Review reply brief for Pettry claimants (.2);	1.3
21-Oct	Review case law and draft objection on mitigation issue (.6); correspondence and meetings re same (.3); Preparation for, conference call and correspondence re next step in Caterpillar claim (.9); Review files re Bowles Badgett claims and discuss with AlixPartners and Bryan Cave (.5)	2.3
22-Oct	GE lease assumption correspondence (.2); Bowles Badgett objection review and internal correspondence (.7); Review lease assumption and rejection schedules (.5); Settlement agreements processing for Ward-Apogee superfund site (.3); Correspondence re Macquarie (.1), and Capital Source stipulations (.1)	1.9

23-Oct	Review issues on Caterpillar Global Mining claims and discuss with AlixPartners and Davis Polk (.3); Update status of all equipment lease matters and meet with Schutzenhoffer re same (.8); Update status of resolving environmental claims and correspondence with McAllister re same (.5);	1.6
24-Oct	Review objection and correspondence re Bowles/Badgett objection (.6); Dillon Justice claims correspondence (.2)	0.8
25-Oct	Conference with AlixPartners re impact of plan revisions on claims administration (.3); Ward Transformer Settlement agreement execution and delivery (.2); Research and correspondence re Omnibus claim for group of equipment lessors (.7); Correspondence re miscellaneous utilities claims (.2); Evaluate settlement proposed by attorney for Victory Group (.2)	1.6
28-Oct	Review case docket (.3); Review Amended Plan of Reorganization and Disclosure Schedule (1.4); Discuss plan amendment with Bean (.2), Schutzenhofer (.2) and Waller (.2); review Nations Bank objection and correspond with Hughes and Schutzenhofer re same (.3)	2.8
29-Oct	Review Caterpillar response to objection on equipment lease rejection (.2); review status of all equipment lease objection matters and coordinate responses on remaining open ones (.6)	0.8
30-Oct	Meetings with Bean (.1) and Alix Partners re claims status (.2); Meeting with Schutzenhoffer re equipment lease resolutions and next steps (.3); correspondence re Bowles Badgett objection (.1); West Virginia tax settlement (.2) and United Leasing (.1)	1
Keffer Total Time		45.2
Hourly Rate		\$ 250.00
Invoice		\$ 11,300.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 11,300.00



274 Greenbriar Estates Drive, St. Louis, MO 63122

Date	Tasks Performed	Time Spent (In Hours)
1-Nov	Correspondence re Alpha Engineering (.1), Kentucky Utilities (.1), and West Virginia tax matter (.1)	0.3
4-Nov	Correspondence re Kopperston (.1) and various equipment lessor stipulations (.2)	0.3
5-Nov	Review Kopperston response to objection (.2), tel Bryan Cave re Kopperston litigation strategy (.2), correspondence with McAllister re Kopperston options (.3); review bankruptcy case docket (.3); analyze AlixPartners report re remaining claims and develop strategy to resolve them (.7); meetings and phone calls with AlizPartners re claims resolution strategy (.8); Meeting with Bean re claims resolution strategy (.2)	2.7
6-Nov	Tel Hughes re Lincoln Leasing (.2); correspondence re Alpha Engineering (.1), Lincoln Leasing (.2), and various equipment leasing claims (.2)	0.7
7-Nov	Research re Lincoln Leasing claim and telephone call with Hartsog, Waller and Elkins re same (.8); Tel Schutzenhoffer and Hughes re miscellaneous equipment lessor claims (.3); internal communications re Kopperston objection response (.3); emails re AEP settlement (.1); research and meet with AlixPartners and Hughes re Alpha Engineering claim (.8); check on status of litigation objections (.2)	2.5
8-Nov	Contract assumption/rejection correspondence (.3)	0.3
11-Nov	Review case docket (.2); Tel Waller re litigation settlement and correspondence on process of documenting settlement (.6); Correspondence regarding Drummond Coal strategy and negotiations (.6);	1.4
12-Nov	Correspondence re 204 flood litigation (.3)	0.3
13-Nov	Meetings with Bean (.1) and AlixPartners re status of claims administration and transition plan (.5) for resolving remaining ones; Review case docket (.1); correspondence re Drummond objection (.2); file review and correspondence re Ohio DNR claim (.5)	1.4
14-Nov	Correspondence re Alpha Engineering claim (.2); Review of CSX claim language and correspondence re same (.2)	0.4
18-Nov	Review Case docket (.3); Internal meetings replanning for handling claims on emergence (.6); review Drummond coal correspondence and settlement agreement (.3)	1.2

20-Nov	Monitor correspondence re settlement of claims	0.2
21-Nov	Review proposed revisions to settlement agreement by counsel for claimant (.2); Review claim of CW Electric (.2)	0.4
22-Nov	Review and research re settlement agreement with Drummond Coal (.4)	0.4
25-Nov	Correspondence re transitioning of claims payment process on emergence (.2) and re assumption of equipment lease motions (.1)	0.3
27-Nov	Correspondence re contract assumption schedules (.2) and CSX claim (.1)	0.3
Keffer Total Time		12.8
Hourly Rate		\$ 250.00
Invoice		\$ 3,200.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 3,200.00



274 Greenbriar Estates Drive, St. Louis, MO 63122

Date	Tasks Performed	Time Spent (In Hours)
2-Dec	Preparation for and conference call re CSX derailment claim (.9); Meeting with AlixPartners re transition of claims payment process and analysis of AlixPartners report on current claims status (1.1); Teleconference with GCG re claims distribution process (.6); Preparation for and meeting with accounting group re claims distribution process (1.6); Analyze Caterpillar proposal for claim settlement (.4)	4.6
3-Dec	Correspondence re resolution of CW Electric claim (.2); and contract assumption schedules (.1)	0.3
4-Dec	Teleconference with Blackstone, Davis Polk, and AlixPartners coordinating mechanics of closing and emergence from bankruptcy (1.1); correspondence re Aramark claim (.1); research and discussion with Kevin Coco re Caterpillar claim status and next steps (.2);	1.4
5-Dec	Research re status of certain claims and analysis of likelihood of complete resolution prior to emergence (.6); Analysis of Aramark claim status and next step (.3); Review of internal list of unresolved claims and comparison with AlixPartners list regarding post emergence resolution process (.5); Preparation for and meeting with accounting group regarding post emergence matters (1.1); Prepare recommendations re process for post emergence claims and contracts handling (1.1)	3.6
9-Dec	Separate meetings with Jones (.1) and Bean (.1) re post emergence claims handling workstreams and personnel to accomplish; reevaluate and propose revised plan (.3); Correspondence re Drummond Coal (.1) and Kopperston (.2) claims; Discussion with AlixPartners re Caterpillar Global Mining claim and emails re same (.3)	1.1
10-Dec	Correspondence re strategy for Kopperston (.2) and Brody Mining litigation matters (.2); Coordinating calls and emails with company and AlixPartners re plan for claims handling after emergence (.2)	0.6
11-Dec	Preparation for and conference call with bankruptcy and trial counsel re Kopperston claim (.9)	0.9
13-Dec	Preparation for and meeting with Jones, Mead and Winkelmann re post emergence plan (1.1); Revise coordination plan among outside professionals for post emergence claims handling (.4); Tel calls with Bryan Cave (.2), GCG (.3) and AlixPartners (.3) re proposals for and coordination of post emergence claims handling plan; correspondence re SAP payments (.1); review spreadsheet of SAP payments (.2);	2.3
16-Dec	Correspondence re Drummond (.1) and Pettry (.2) claims	0.3

17-Dec	Meet with AlixPartners re post-emergence new and continued objections, expungements, status of negotiations, and process for resolving and paying (1.2)	1.2
18-Dec	Review case docket (.2); analyze Pettry Motion for Reconsideration (.2); Tel call GCG re post emergence check processing for claims payments (.3); Meet with Luna re employee claims (.2); Finalize strategy for expungement of claims eliminated by Plan of Reorganization and coordinate overall claims handling process with AlixPartners and Bryan Cave (.6)	1.5
19-Dec	Correspondence re post emergence claims handling procedures (.3)	0.3
20-Dec	Meeting with AlixPartners re claims issues (.7); Analyze claims docket to determine status of claims and their resolution (.5); Telephone conversation with Bryan Cave re status of post emergence objections (.2); Meeting with Jones and Meade re claims handling status (.3); Review Pettry claims handling recommendation from Bryan Cave (.2)	1.9
23-Dec	Correspondence re various litigation claims (.2)	0.2
27-Dec	Correspondence re utility settlements (.3) and post emergence objections (.1);	0.4
30-Dec	Correspondence re subordinated investor claim objection (.1) and Aramark settlement status and release language issues (.3)	0.4
31-Dec	Correspondence re litigation claim objections (.2)	0.2
Keffer Total Time		21.2
Hourly Rate		\$ 250.00
Invoice		\$ 5,300.00
Monthly Fee Cap		\$ 20,000.00
Total Amount Due		\$ 5,300.00