

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

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 12-51502-659

(Jointly Administered)

Hearing Date: January 28, 2014

Hearing Time: 10:00 a.m. Central

Location: Courtroom 7-N, St. Louis

REORGANIZED DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS
(Claims Inconsistent with Reorganized Debtors' Books and Records)

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

Relief Requested

1. By this Objection, the Reorganized Debtors object to certain claims listed on Exhibits A through E attached hereto (the "Claims") because the Claims are inconsistent with the Reorganized Debtors' books and records. The Reorganized Debtors request entry of an order, pursuant to Section 502 of the Bankruptcy Code and Fed. R. Bankr. P. 3007, modifying or disallowing the Claims.

2. **Parties receiving this Objection should locate their names on the attached exhibits.** Any response to this Objection should include, among other things, (i) an appropriate caption, including the title and date of this Objection; (ii) the name of the claimant, both the EDMO and GCG claim numbers of the claim that the Reorganized Debtors are seeking to

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

Jurisdiction

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

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

Background

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

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

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

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

9. Reorganized Debtors Brody Mining, LLC and Patriot Ventures LLC filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code on September 23, 2013 in this Court. The bar date for filing proofs of claim against these Debtors was October 24, 2013.

10. On December 17, 2013, the Court confirmed the Debtors' Fourth Amended Plan of Reorganization (the "Plan") [Dkt. No. 5169]. The Effective Date occurred on December 18, 2013.

Objection and Argument

A. Contingent and Unliquidated Liability Claims

11. The Reorganized Debtors object to the Claims identified on Exhibit A, incorporated herein by reference, to the extent that they assert unliquidated, contingent amounts, in addition to the liquidated portion of each Claim (the "Contingent and Unliquidated Claims").¹

12. The Reorganized Debtors have reviewed each of the Contingent and Unliquidated Claims listed on Exhibit A, and the Reorganized Debtors concede that the fixed, liquidated portion asserted in each Claim on Exhibit A is correct. However, the Reorganized Debtors are aware of no basis for any further amounts owed to each creditor. *See* Declaration of Robert L. Mead, attached hereto as Exhibit F.

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

13. The Reorganized Debtors request that the Court modify the Claims listed on Exhibit A to disallow any contingent or unliquidated portions; however, the Reorganized Debtors request that the liquidated amounts of each Claim remain unaltered (the “Reduced Claim”). The Reorganized Debtors further request that, in the event that a creditor disputes the disallowance of any contingent or unliquidated claim, the Court estimate such claim at zero for purposes of allowance, pursuant to Section 502(c) of the Bankruptcy Code.

B. Wrong Amount

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

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

16. The Reorganized Debtors request that each of the Wrong Amount Claims be modified in the claims register to reflect the amount of the applicable Reduced Claim.

C. Wrong Priority

17. The Reorganized Debtors object to each of the Claims identified on Exhibit C, incorporated herein by reference (the “Wrong Priority Claims”), because it asserts secured status or administrative-expense priority, rather than a general unsecured claim.

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

19. The Reorganized Debtors request that each of the Wrong Priority Claims be modified in the claims register to reflect the priorities of the applicable Reclassified Claim.

D. Wrong Priority and Wrong Amount

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

21. Exhibit D identifies each Wrong Priority/Wrong Amount Claim, as well as what the Reorganized Debtors believe to be the appropriate amount and appropriate priority for each Wrong Priority/Wrong Amount Claim (the “Modified Claim”).

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

E. Wrong Debtor and Wrong Priority

23. The Reorganized Debtors object to each of the Claims identified on Exhibit E, incorporated herein by reference (the “Wrong Debtor/Wrong Priority Claims”), because it is both a claim filed against a Reorganized Debtor that is not liable for the claim (a “Wrong Debtor Claim”), and a Wrong Priority Claim.

24. Exhibit E identifies each Wrong Debtor/Wrong Priority Claim, as well as what the Reorganized Debtors believe to be the appropriate treatment of such Claim.

25. The Reorganized Debtors request that the Court disallow each of the Wrong Debtor/Wrong Priority Claims as a Claim against the Claimed Debtor and that the claims register be modified to identify each Wrong Debtor/Wrong Priority Claim as asserted against the applicable Reassigned Debtor in the amount and with the priorities reflected in the applicable Modified Claim.

WHEREFORE, the Reorganized Debtors respectfully request that this Court:

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

Dated: January 3, 2014
St. Louis, Missouri

Respectfully submitted,
BRYAN CAVE LLP

/s/ Laura Uberti Hughes
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Local Counsel to the Reorganized Debtors

-and-

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Counsel to the Reorganized Debtors

Exhibit A - Books & Records Claims

Omnibus Objection to Claims

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

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

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
1	DEUTSCHE BANK SECURITIES INC ATTN JEFFREY WELCH 60 WALL ST 36TH FL NEW YORK, NY 10005 Date Filed: 12/12/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1833	1135-1	Unsecured: \$141,100.92*	Unsecured: \$141,100.92
2	GE CAPITAL CORPORATION 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404 Date Filed: 08/23/13 ED MO Date Filed: 08/14/13 Debtor: PATRIOT COAL CORPORATION	4196	4121-1	Unsecured: \$3,282.24*	Unsecured: \$3,282.24
3	MOUNTAIN EDGE MINING, INC. PO BOX 2226 BECKLEY, WV 25801 Date Filed: 12/14/12 ED MO Date Filed: 02/27/13 Debtor: JARRELL'S BRANCH COAL COMPANY	2830	2891-1	Unsecured: \$112,640.00*	Unsecured: \$112,640.00
4	ROBERT DONALD BUCKMAN 2510 WAVERLY HITESVILLE RD WAVERLY, KY 42462 Date Filed: 09/10/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	221	226-1	Unsecured: \$85,150.00*	Unsecured: \$85,150.00

* Denotes an unliquidated component.

Exhibit B - Books & Records/Wrong Amount Claims

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

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

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
1	KENERGY CORP. 6402 OLD CORYDON ROAD P. O. BOX 18 United States of America HENDERSON, KY 42419 Date Filed: 04/12/13 ED MO Date Filed: 04/15/13 Debtor: PATRIOT COAL COMPANY, L.P.	3993	3976-1	Unsecured: \$3,049,200.00	Unsecured: \$396,000.00
2	MOUNTAIN EDGE MINING, INC. PO BOX 2226 BECKLEY, WV 25801 Date Filed: 12/14/12 ED MO Date Filed: 02/28/13 Debtor: PINE RIDGE COAL COMPANY, LLC	2828	3466-1	Unsecured: \$253,887.50	Unsecured: \$253,728.20
3	TAMPA ELECTRIC COMPANY C/O HOLLAND & KNIGHT LLP ATTN ROD ANDERSON, ESQ 100 N TAMPA ST STE 4100 TAMPA, FL 33602 Date Filed: 12/11/12 ED MO Date Filed: 02/25/13 Debtor: HERITAGE COAL COMPANY LLC	1523	957-1	Unsecured: \$2,175,501.17*	Unsecured: \$1,087,750.59
4	TAMPA ELECTRIC COMPANY C/O HOLLAND & KNIGHT LLP ATTN ROD ANDERSON, ESQ 100 N TAMPA ST STE 4100 TAMPA, FL 33602 Date Filed: 12/11/12 ED MO Date Filed: 02/25/13 Debtor: HIGHLAND MINING COMPANY, LLC	1524	958-1	Unsecured: \$2,175,501.17*	Unsecured: \$1,087,750.59

* Denotes an unliquidated component.

Exhibit C - Books & Records/Wrong Priority Claims

Omnibus Objection to Claims

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

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

SEQ NO.	CLAIM(S) TO BE MODIFIED			MODIFIED AMOUNT AND CLASSIFICATION	
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		CLAIMED AMOUNT AND CLASSIFICATION
1	BRIDGESTONE AMERICAS TIRE OPERATIONS LLC ATTN N SUE VAN SANT PALMER 535 MARRIOTT DR NASHVILLE, TN 37214 Date Filed: 09/10/12 ED MO Date Filed: 02/25/13 Debtor: EASTERN ASSOCIATED COAL, LLC	199	203-1	Secured: \$32,489.03 Unsecured: Unliquidated	Unsecured: \$32,489.03
2	TOP NOTCH CUSTODIAL CARE INC 1535 RITTER DR DANIELS, WV 25832 Date Filed: 12/14/12 ED MO Date Filed: 02/28/13 Debtor: APPALACHIA MINE SERVICES, LLC	2804	3576-1	Admin: \$7,329.20 503(b)(9): \$7,329.20*	Unsecured: \$7,329.20
3	TOP NOTCH CUSTODIAL CARE INC 1535 RITTER DR DANIELS, WV 25832 Date Filed: 12/14/12 ED MO Date Filed: 02/28/13 Debtor: EASTERN ASSOCIATED COAL, LLC	2808	3577-1	Admin: \$16,430.00 503(b)(9): \$16,430.00*	Unsecured: \$16,430.00

* Denotes an unliquidated component.

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

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

Omnibus Objection to Claims

Patriot Coal Corporation
 12-51502 (KSS)

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

SEQ NO.	CLAIM(S) TO BE MODIFIED				MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.	CLAIMED AMOUNT	
1	TOP NOTCH CUSTODIAL CARE INC 1535 RITTER DR DANIELS, WV 25832 Date Filed: 12/14/12 ED MO Date Filed: 02/28/13 Debtor: PINE RIDGE COAL COMPANY, LLC	2805-A**	3578-1	Admin: \$0.00 503(b)(9): \$0.00* Unsecured: \$0.00	Unsecured: \$3,678.00
2	TOP NOTCH CUSTODIAL CARE INC 1535 RITTER DR DANIELS, WV 25832 Date Filed: 12/14/12 ED MO Date Filed: 02/28/13 Debtor: PATRIOT COAL CORPORATION	2806	3575-1	Admin: \$13,124.45 503(b)(9): \$13,124.45*	Unsecured: \$13,054.45

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

** Claimant owns all or part of a claim subject to a final claim transfer. In instances of a partial transfer, additional holders of a claim are listed separately on this exhibit in alphabetical order.

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

Omnibus Objection to Claims

Patriot Coal Corporation
12-51502 (KSS)

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

SEQ NO.	CLAIM(S) TO BE MODIFIED			CLAIMED AMOUNT	MODIFIED AMOUNT
	NAME	GCG CLAIM NO.	ED MO CLAIM NO.		
1	EARL C KIPLING C/O THOMAS ARVIN & ADAMS ATTN DANIEL N THOMAS PO BOX 675 HOPKINSVILLE, KY 42241 Date Filed: 12/11/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1499	952-1	Secured: \$17,901.06*	Unsecured: \$17,901.06
2	RICHARD S SMITH D/B/A RS SMITH & SONS C/O THOMAS ARVIN & ADAMS ATTN DANIEL N THOMAS PO BOX 675 HOPKINSVILLE, KY 42241 Date Filed: 12/11/12 ED MO Date Filed: 02/25/13 Debtor: PATRIOT COAL CORPORATION	1500	953-1	Secured: \$35,802.12*	Unsecured: \$35,802.12

* Denotes an unliquidated component.

EXHIBIT F

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

In re:

PATRIOT COAL CORPORATION, *et al.*,

Debtors.

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

**DECLARATION OF ROBERT L. MEAD IN SUPPORT OF REORGANIZED
DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS**

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

1. I am Vice President & Treasurer of Patriot Coal Corporation.
2. I, or my colleagues, have reviewed each of the proofs of claim identified on Exhibits A through F to the Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims (the "Claims"). I also have requested that legal issues underlying the Claims be reviewed by the Reorganized Debtors' in-house counsel or bankruptcy counsel.
3. For the proofs of claim identified on Exhibit A (the "Contingent and Unliquidated Claims"), the Reorganized Debtors are aware of no basis for any contingent or unliquidated amount asserted against the Reorganized Debtors.
4. For the proofs of claim identified on Exhibit B (the "Wrong Amount Claims"), the amount claimed by the creditor exceeds the applicable Reorganized Debtor's obligation to the creditor as of the Petition Date. Exhibit B also includes what the Reorganized Debtors believe to be the appropriate amount of the Wrong Amount Claim, in accordance with the

Reorganized Debtors' books and records and the business relationship between the Reorganized Debtors and the creditor.

5. For the proofs of claim identified on Exhibit C (the "Wrong Priority Claims"), the priorities claimed by each creditor are, in whole or in part, inconsistent with the nature of the parties' obligations and the requirements for secured or priority status in this case. Exhibit C also includes what the Reorganized Debtors believe to be the appropriate treatment of the Wrong Priority Claims, in accordance with the Reorganized Debtors' books and records, the business relationship between the Reorganized Debtors and the creditors, and the requirements of the law.

6. For the proofs of claim identified on Exhibit D (the "Wrong Priority/Wrong Amount Claims"), each such Claim is both a Wrong Priority Claim and a Wrong Amount Claim. Exhibit D also includes what the Reorganized Debtors believe to be the appropriate treatment of the Wrong Priority/Wrong Amount Claim, in accordance with the Reorganized Debtors' books and records, the business relationship between the Reorganized Debtors and the creditor, and the requirements of the law.

7. For the proofs of claim identified on Exhibit E (the "Wrong Debtor/Wrong Priority Claims"), each such Claim is both a Wrong Debtor Claim and a Wrong Priority Claim. Exhibit E also includes what the Reorganized Debtors believe to be the appropriate treatment of the Wrong Debtor/Wrong Priority Claim, in accordance with the Reorganized Debtors' books and records, the business relationship between the Reorganized Debtors and the creditor, and the requirements of the law.

8. The facts set forth in this Declaration are based on my firsthand knowledge as the person responsible for overseeing the Reorganized Debtors' claims reconciliation process, as

well as on information provided to me by other employees of the Reorganized Debtors involved in the claims reconciliation process.

[Signature appears on following page]

I declare under penalty of perjury that the foregoing is true and correct. Executed on January 3,
2014.

/s/ Robert L. Mead
Robert L. Mead