



State of West Virginia
Office of the Attorney General

Patrick Morrissey
Attorney General

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**WRITTEN DETERMINATION REGARDING THE APPOINTMENT OF
BAILEY & GLASSER LLP AS OUTSIDE COUNSEL ON BEHALF OF THE
WEST VIRGINIA TAX DEPARTMENT**

The West Virginia Tax Department (hereinafter the "Tax Department") is in need of legal representation to assist with potential litigation before the courts having jurisdiction of Patriot Coal Corporation's bankruptcy, and has requested permission to appoint Bailey & Glasser LLP to represent the Tax Department.

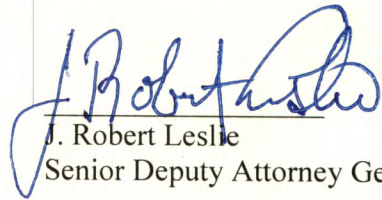
More specifically, the Tax Department seeks to protect its interests in the claims of Catenary Coal Company, LLC, Coyote Coal Company LLC and Panther LLC, for tax refunds from the State of West Virginia.

In accordance with the Attorney General's Policy on Outside Counsel (Policy #WVAGO-004), the Office of the Attorney General has determined that it is both cost-effective and in the interest of the public to appoint Bailey & Glasser LLP for the purposes of the needed legal services, based on the following factors:

- The matter at issue requires particular specialized expertise in bankruptcy law not currently possessed by the Office of the Attorney General.
- There is a need for the appointment of counsel as quickly as possible in order to protect the interests of the State of West Virginia, leaving insufficient time to complete the customary competitive bidding process for outside counsel.
- Bailey & Glasser LLP has the requisite litigation background and bankruptcy expertise to assist the Tax Department with the legal matter in question.
- It is not feasible or cost-effective for the Office of the Attorney General to provide the requested legal services.

Because this matter involves time-sensitive legal services that cannot be adequately provided by the Office of the Attorney General, and for which insufficient time exists to complete the customary bidding process, the Office of the Attorney General has determined that

Requests for Proposal are not necessary pursuant to Sections (D)(1) Policy #WVAGO-004. Based upon the factors set forth above, the Office of the attorney General authorizes the appointment of Bailey & Glasser LLP to serve as outside counsel for the legal matters cited herein pursuant to Section (E) of Policy #WVAGO-004.

A handwritten signature in blue ink, appearing to read "J. Robert Leslie". The signature is written in a cursive style with a large initial "J" and "L".

J. Robert Leslie
Senior Deputy Attorney General

Date Signed: March 17, 2015