

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	Case No. 12-12900 (SCC)
PATRIOT COAL CORPORATION, et al.,	Chapter 11
Debtors.	Jointly Administered

**FIRST INTERIM APPLICATION OF ERNST & YOUNG LLP, INDEPENDENT
AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR ALLOWANCE AND
PAYMENT OF COMPENSATION FOR PROFESSIONAL SERVICES AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES**

Name of Applicant:	Ernst & Young LLP
Authorized to Provide Professional Services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for Which Compensation and Reimbursement is Sought:	July 9, 2012 through September 30, 2012
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$292,563.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$8,354.49
Total Fees and Expenses, this Compensation Period:	\$300,917.99
Less: Aggregate Amounts Paid to Date:	\$177,428.64
Amount Requested for Payment:	\$123,489.35
Voluntary Reductions:	
Monthly Fee Statements:	\$0.00
Fee Applications:	\$0.00
Total Voluntary Reductions:	\$0.00

This is a(n) X Interim Final Application

Monthly Fee Statements This Period:

		Requested		Paid Pursuant to Compensation Order	
Date Served	Period Covered	Fees	Expenses	Fees (80% of Requested Amount)	Expenses
8/21/2012	7/9/12 – 7/31/12	\$92,623.50	\$1,692.47	\$74,098.80	\$1,692.47
9/18/2012	8/1/12 – 8/31/12	\$119,534.50	\$6,009.77	\$95,627.60	\$6,009.77
10/22/2012	9/1/12 – 9/30/12	\$80,405.50	\$652.25	\$0.00	\$0.00
Totals:		\$292,563.50	\$8,354.49	\$169,726.40	\$7,702.24

Ernst & Young LLP (the “Applicant”), as independent auditor and tax advisor to Patriot Coal Corporation (“Patriot”) and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the “Debtors”) respectfully represents:

INTRODUCTION

1. This is the Applicant’s first interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Court’s Administrative Order M-389 (the “Administrative Order”), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”) and this Court’s Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals, entered on August 2, 2012 [Docket No. 262] (the “Compensation Order,” and together with the UST Guidelines, Administrative Order, Local Rules, Bankruptcy Rules, and Bankruptcy Code, the “Applicable Guidelines and Orders”).

2. This Application requests compensation for certain services described below rendered by the Applicant on behalf of the Debtors from July 9, 2012 through September 30, 2012 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by the Applicant during the Compensation Period in connection with the rendering of the services. This Application complies with Applicable Guidelines and Orders as stated in the certification, attached hereto as Exhibit A, made on behalf of the Applicant by Michael Hickenbotham. (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$292,563.50, representing the fees for the Applicant's actual time charges for 992.7 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$8,354.49, for a total of \$300,917.99, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. As of the date of this Application, the Debtors have paid \$177,428.64 of the above fees. This Application therefore also seeks an order authorizing and directing the Debtors to pay the Applicant all requested fees and expenses that remain outstanding as of the date of such an order.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter under 28 U.S.C. § 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court under 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On July 9, 2012 (the "Petition Date"), the Debtors filed their voluntary chapter 11 petitions for relief (the "Chapter 11 Cases") under title 11 of the Bankruptcy Code.

7. The Debtors are operating their businesses as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases.

8. On August 2, 2012, this Court entered the Compensation Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of monthly statements to, and provided no

formal objections were filed by, the Service Parties as that term is defined in subparagraph (a) of the Compensation Order. The Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

9. On July 19, 2012, the Debtors filed their Application for Authority to Employ and Retain Ernst & Young LLP as Independent Auditors and Tax Advisors to the Debtors *Nunc Pro Tunc* to the Petition Date [Docket No. 134] (the “Retention Application”). The Retention Application sought the Court’s authorization of the Debtors’ employment and retention of the Applicant in accordance with the terms and conditions set forth in: (a) that certain audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the “Audit Engagement Letter”); (b) that certain carve-out audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the “Carve-Out Audit Engagement Letter”); and (c) that certain master services agreement between the Debtors and EY LLP (the “MSA”) and incorporated statement of work for bankruptcy tax advisory services (the “Tax Advisory SOW,” and together with the MSA, the “Tax Engagement Letter”), each dated as of July 18, 2012.

10. Under the Engagement Letter, the Debtors retained the Applicant to provide the following services (the “Services”):

a. The Services under the Audit Engagement Letter include the following services (the “Audit Services”):

i. Auditing and reporting on the consolidated financial statements of Patriot for the year ended December 31, 2012;

ii. Auditing and reporting on the effectiveness of Patriot’s internal control over financial reporting as of December 31, 2012; and

iii. Reviewing Patriot's unaudited interim financial information before Patriot files each of its Form 10-Q's for 2012, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

b. The Services under the Carve-Out Audit Engagement Letter include the following services (the "Carve-Out Audit Services"):

i. Auditing and reporting on the financial statements of Patriot's Illinois Basin operating segment as of December 31, 2008, 2009, 2010, and 2011, and for the years ended, December 31, 2009, 2010, and 2011.

c. The "Tax Advisory Services" under the Tax Advisory SOW include the following services:

i. Advising the Debtors in developing an understanding of the tax implications of their bankruptcy restructuring alternatives and postbankruptcy operations, including research and analysis of the Internal Revenue Code, Treasury regulations, case law and other relevant US federal, state, and non-US tax authorities, as applicable;

ii. Understanding reorganization and/or restructuring alternatives the Debtors are evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization and/or ownership of the shares of the Debtors or their assets;

iii. Advising with respect to the calculations ("Section 382 calculations") related to historic changes in ownership of the Debtors' stock, including a determination of whether the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss and credit carry forwards and built-in losses) and the amount of any such limitation;

iv. Advising with respect to the determination of the amount of the Debtors' tax attributes, section 382 limitation (if any), discharge of indebtedness income, attribute reduction and net unrealized built-in loss and an estimate of the built-in loss to be recognized during the five-year, post-ownership change recognition period based on Notice 2003-65. EY LLP will confirm whether section 382(1)(5) may be applied to the plan of reorganization and, if so, review modeling to determine whether it is more advantageous to apply section 382(1)(5) or elect section 382(1)(6);

v. Advising with respect to the analysis related to availability, limitations and preservation of tax attributes such as net operating losses, tax credits, stock and asset basis as a result of the application of the federal and state (or non-US local country if applicable) cancellation of indebtedness provisions, including the review of calculations to determine the amount of tax attributes reduction related to debt cancellation income. EY LLP will also assist with the

analysis with respect to the benefits or detriments of making other related elections, such as the election under section 108(b)(5);

vi. Advising with respect to tax analysis associated with planned or contemplated acquisitions and divestitures, including tax return disclosure and presentation;

vii. Advising with respect to tax analysis and research related to tax-efficient domestic restructurings, including review of stock basis computations, non-income tax consequences, and verifying tax basis of assets and tax basis of subsidiary balance sheets for purposes of evaluating transactions;

viii. Advising with respect to the analysis of historic returns, tax positions and Debtor records for the application of relevant consolidated tax return rules to the current transaction, including but not limited to, deferred inter-company transactions, excess loss accounts and other consolidated return issues for each legal entity in the Debtors' US tax group;

ix. Advising with respect to the federal, state and local tax treatment (including tax return disclosure and presentation) governing the timing and deductibility of expenses incurred before and during the bankruptcy period, including but not limited to, bankruptcy costs, severance costs, interest and financing costs, legal and professional fees, and other costs incurred as the Debtors rationalize their operations;

x. Advising with respect to the federal, state and local country tax consequences of internal restructurings and rationalization of inter-company accounts;

xi. Advising with respect to the federal, state and local tax consequences of potential material bad debt and worthless stock deductions, including tax return disclosure and presentation;

xii. Providing documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above; and

xiii. Advising with respect to taxing jurisdiction correspondence and post-petition return disclosure considerations (including requests for prompt tax liability determinations) for the Debtors' review and finalization with counsel, and overview of related tax considerations to be considered by the Debtors and counsel in the development of bankruptcy workplan.

11. On August 2, 2012, the Court entered an order approving the Retention

Application, *nunc pro tunc* to July 9, 2012 [Docket No. 267] (the "Retention Order").

12. With respect to the Compensation Period, the Applicant distributed three monthly fee statements to the Service Parties on (a) August 21, 2012 for the period from July 9, 2012 through July 31, 2012 requesting \$92,623.50 in fees and \$1,692.47 in expenses (the “July Fee Statement”); (b) September 18, 2012 for the period from August 1, 2012 through August 31, 2012 requesting \$119,534.50 in fees and \$6,009.77 in expenses (the “August Fee Statement”); and (c) October 22, 2012 for the period from September 1, 2012 through September 30, 2012 requesting \$80,405.50 in fees and \$652.25 in expenses (the “September Fee Statement” and together with the July Fee Statement and August Fee Statement, the “Monthly Fee Statements”).

13. No party has filed an objection to the Monthly Fee Statements, and neither the Applicant nor its counsel have received any objections to the Monthly Fee Statements.

14. The Debtors currently owe the Applicant the amount of \$123,489.35, which amount represents 20% of the fees sought in the July and August Fee Statements, and all of the fees and expenses sought in the September Fee Statement.

15. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with the Chapter 11 Cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors’ estates for such services with any other person.

**SUMMARY OF SERVICES RENDERED BY ERNST & YOUNG LLP
DURING THE COMPENSATION PERIOD**

16. During the Compensation Period, the Applicant provided services falling under the project categories of : 2012 Audit Services, Travel, and Fee/Employment Applications.

17. The attached Exhibit B sets forth the names, titles, and hourly rates of, and number of hours billed by, all professionals of the Applicant who rendered services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the

Engagement Letter and Retention Order, reflect the normal hourly rates for professional services charged by the professionals of the Applicant for each type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

18. The attached Exhibit C sets forth a summary of fees billed by project category.

19. The Applicant's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit D.

20. Attached hereto as Exhibit E is a table setting forth a summary of the actual and necessary expenses incurred by EY LLP in connection with performance of the Services.

Exhibit F sets forth the detailed, contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

2012 Audit Services

21. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals including: auditing and reporting on the consolidated financial statements of Patriot for the year ended December 31, 2012; auditing and reporting on the effectiveness of Patriot's internal control over financial reporting; and reviewing Patriot's unaudited interim financial information before Patriot filed each of its Form 10-Q's (the "2012 Audit Services").

22. In performing the 2012 Audit Services, the Applicant's professionals expended a total of 925.6 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$276,453.00 in fees.

Travel

23. During the Compensation Period, the Applicant's Services included time spent traveling in connection with the Applicant's professional Services (the "Travel Services").

24. In performing the Travel Services, the Applicant's professionals expended a total of 21.6 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$3,068.50 in fees. The hourly rates billed for the Travel Services are 50% of the hourly rates charged for other Services.

Fee/Employment Applications

25. The Applicant's Professionals have also spent time during the Compensation Period preparing the Monthly Fee Statements and working on the Retention Application and Engagement Letter.

26. In connection with the preparation of the Monthly Fee Statements, the Retention Application, the Supplemental Application, and the Engagement Letters, the Applicant's professionals expended a total of 45.5 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$13,042.00.

27. The Applicant has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

28. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

29. The Applicant's fees during the Compensation Period are reasonable under the prevailing legal standard and should be allowed on an interim basis, as requested herein. The Applicant's services have provided substantial benefits to the Debtors and the amount of the fees requested is not unusual given the numerous and complex issues presented by the Debtors' businesses, finances, operations and bankruptcy. Moreover, the Services for which the Applicant seeks compensation were necessary and beneficial to the estate and is reasonable in light of the nature, extent and value of such services.

NOTICE AND PRIOR APPLICATIONS

30. A complete copy of this Application, with exhibits, has been provided to the Service Parties and to the Court. In light of the nature of the relief requested herein, the Applicant submits that no other or further notice need be provided.

31. No prior application for the relief sought herein has been by the Applicant.

CONCLUSION

WHEREFORE, the Applicant respectfully requests that this Court enter an order (i) approving and allowing on an interim basis compensation of fees for professional services rendered for the Debtors during the Compensation Period in the amount of \$292,563.5 and reimbursement for actual and necessary expenses incurred during the Compensation Period in the amount of \$8,354.49 for a total of \$300,917.99; (ii) authorizing and directing the Debtors to pay the Applicant all fees and expenses for the Compensation Period that remain outstanding as of the date of the order; and (iii) granting such other and further relief as this Court deems just and equitable under the circumstances.

Dated: November 16, 2012
St. Louis, Missouri

By: 

Michael W. Hickenbotham, Partner
ERNST & YOUNG LLP

Exhibit A

Certification

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

PATRIOT COAL CORPORATION, et al.,

Debtors.

Case No. 12-12900 (SCC)

Chapter 11

Jointly Administered

CERTIFICATION OF MICHAEL W. HICKENBOTHAM

Michael W. Hickenbotham declares and states as follows:

1. I am a partner in the firm of Ernst & Young LLP (the "Applicant"), independent auditor and tax advisor to Patriot Coal Corporation ("Patriot") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors").

2. I make this certification in respect of the foregoing application (the "Application") for allowance and payment of compensation for professional services and reimbursement of expenses for the period from July 9, 2012 through September 30, 2012 (the "Compensation Period") submitted by the Applicant.

3. I am the professional designated by the Applicant in respect of compliance with the Administrative Order M-389 (the "Administrative Order"), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated November 25, 2009 (the "Local Guidelines") and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines," and together with the Administrative Order and Local Guidelines, the "Guidelines").

4. I have personally performed services rendered by the Applicant during the Compensation Period and am thoroughly familiar with all other work performed on behalf of the Debtors by the Applicant's professionals.

5. In compliance with the Local Guidelines, I certify that:

a. I have read the Application.

b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines.

c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

d. In providing a reimbursable service in this Case, the Applicant does not make a profit on that service, whether the service is performed by the Applicant in-house or through a third-party.

e. With respect to Section A.2 of the Local Guidelines, the Applicant has provided, not later than 22 days after the end of each month for which compensation is sought, monthly billing statements of the Applicant's fees and disbursements accrued during the such month to the Service Parties as that term is defined in the Compensation Order (as that term is defined in the Application).

f. With respect to section A.3 of the Local Guidelines, I note that copies of this Application are being provided to the Service Parties on the date for filing fee applications set by the Court in the Compensation Order.

6. In accordance with Rule 2016(a) of the Federal Rules of Bankruptcy and section 504 of title 11 of the United States Code (the "Bankruptcy Code"), no agreement or understanding exists between the Applicant and any other person for the sharing of compensation to be received in connection with this chapter 11 case.

7. By this certification, the Applicant does not waive or release any rights or entitlements it has under the order of this Court, entered on August 2, 2012, approving the Applicant's retention by the Debtors pursuant to the terms of the engagement letters between the Applicant and Debtors attached as exhibits to the Debtors' application to employ and retain the Applicant.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 16th day of November, 2012 at St. Louis, Missouri.

By: 

Name: Michael W. Hickenbotham
Title: Partner

Exhibit B

Summary of Professionals, Hours and Rates for Services Rendered

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED HOURS	TOTAL COMPENSATION
Michael Hickenbotham	Partner	525.0	71.30	\$37,432.50
Sarah Miller	Partner	525.0	69.00	\$36,225.00
Ruth Saphian	Partner	525.0	6.40	\$3,360.00
Matt Redenius	Senior Manager	430.0	26.90	\$11,567.00
Megan Dolan	Manager	375.0	114.40	\$42,900.00
Megan Dolan	Manager	187.5	5.80	\$1,087.50
Jordan Scott	Senior	275.0	90.10	\$24,777.50
Trevor Stone	Staff	190.0	7.50	\$1,425.00
Ben Prange	Staff	190.0	113.00	\$21,470.00
Ben Prange	Staff	95.0	5.90	\$560.50
John Menchella	Staff	190.0	114.60	\$21,774.00
Keeley Farmar	Staff	190.0	116.50	\$22,135.00
Keeley Farmar	Staff	95.0	5.90	\$560.50
Peter Hornecker	National Partner	600.0	6.90	\$4,140.00
Gerald Johnson	Senior Manager	430.0	33.20	\$14,276.00
Gerald Johnson	Senior Manager	215.0	4.00	\$860.00
Laura Luciano	Manager	375.0	4.00	\$1,500.00
Michael O'Connell	Staff	190.0	47.20	\$8,968.00
John DiRaimondo	Staff	190.0	34.00	\$6,460.00
David Uebelhack	National Executive Director	600.0	6.50	\$3,900.00
Ann Bozesky	Senior Manager	430.0	2.0	\$860.00
Bhavana Lahoti	Senior Manager	275.0	5.00	\$1,375.00
Nancy Rodriguez	Staff	190.0	21.30	\$4,047.00
Stan Deptula	Partner	525.0	5.30	\$2,782.50
Marta Tlalka	Senior	275.0	43.30	\$11,907.50
Sarah Boillot	Staff	190.0	2.70	\$513.00
Sanchi Srivastava	Staff	190.0	2.00	\$380.00
Ben Wells	Staff	190.0	28.00	\$5,320.00
Total			992.7	\$292,563.50
	<i>Blended Rate:</i>	294.71		

Exhibit C

Summary of Time by Project Category

PROJECT CATEGORY	TIME BILLED HOURS	TOTAL COMPENSATION
2012 Audit Fee	925.6	\$ 276,453.00
Travel	21.6	\$ 3,068.50
Fee Applications	45.5	\$ 13,042.00
TOTAL:	992.7	\$ 292,563.50

Exhibit D

Time Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.0	190	\$ 190.00	Prepared the AR lead sheet, sent out inquiries for flux analyses.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	2.4	190	\$ 456.00	Prepared the Raw Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.5	190	\$ 285.00	Prepared the binders for the Q2 engagement
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.2	190	\$ 38.00	Tied the debt lead sheet to the trial balance.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.2	190	\$ 38.00	Tied the investments lead sheet to the trial balance.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.5	190	\$ 95.00	Tied out the Prepaid expense lead sheet to the trial balance.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.5	190	\$ 95.00	Sent out inquiries for revenue flux analyses, and tied lead sheet to the trial balance.
16-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	2.0	190	\$ 380.00	Prepared the AP lead sheet and sent out inquiries for flux analyses
16-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	\$ 787.50	Review contract amendments and impact on hedging (0.4); Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree (1.1)
16-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree
16-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525	\$ 630.00	Q2 impairment charge review
16-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	525	\$ 840.00	Review of accounting literature related to environmental liabilities and applicaiton to selenium accrual
16-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	9.0	190	\$ 1,710.00	Preparing and documenting the quarterly review memorandum (2.4), Reviewing and documenting the 8-k's issued during the quarter (0.8), Perform a review of the ARO lead schedules (1.2); Prepare quarterly checklists, including independence procedures and other A-Binder documentation (4.1); Meet with Jessica Wubker, Accounting Manager to discuss lead schedules and open items (0.5).
16-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.4	430	\$ 172.00	Discuss Q2 issues with Katy Winkelmann.
16-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	1.1	430	\$ 473.00	Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree
16-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.6	430	\$ 258.00	Selenium accrual review
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	2.5	190	\$ 475.00	Documented A/R flux explanations, and tied lead sheet to the trial balance.
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	3.5	190	\$ 665.00	Prepared the Saleable Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.8	190	\$ 152.00	Documented debt fluctuation explanations

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.2	190	\$ 228.00	Documented the flux explanations for the investment lead
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.3	190	\$ 57.00	Sent out inquiries for prepaid flux analyses, and tied lead sheet to the trial balance.
17-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.8	190	\$ 152.00	Tied AP lead sheet to the trial balance.
17-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375	\$ 1,312.50	Review rep letter (1.1); Discussion with Sarah Miller on how to apply accounting rules for IFSeR (0.5), Review minutes (1.0), Review 8-Ks (0.5), Call with Megan Krasnicki, Katy Winkelmann, John McHale, Jim Constant, Megan Dolan, Sarah Miller, and Matt Redenius to discuss IFSeR technology (0.4)
17-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Accruals - Review terms of Rick Whiting's severance agreement
17-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with Megan Krasnicki, Katy Winkelmann, John McHale, Jim Constant, Megan Dolan, Sarah Miller and Matt Redenius to discuss IFSeR technology and application to categories under consent decree
17-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	Discuss aspects of IFSeR technology and how to apply under accounting rules with Megan Dolan
17-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	525	\$ 105.00	Discuss accrual for category 5 outfalls with Megan Krasnicki
17-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.0	190	\$ 1,520.00	Discussing ARO changes with Allison Boswell (0.2); Reviewing and documenting committee minutes (2.7), Preparing and reviewing derivatives workpapers (2.6), Meeting with Kathy Burlage regarding Mr. Hatfield and Mr. Engelhardt's RSU grants (0.7), Drafting and revising the quarterly review memorandum (1.8).
17-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.5	430	\$ 215.00	Selenium accrual review
17-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.4	430	\$ 172.00	Call with Megan Krasnicki, Katy Winkelmann, John McHale, Jim Constant, Megan Dolan, Sarah Miller and Matt Redenius to discuss IFSeR technology and application to categories under consent decree
18-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.4	190	\$ 266.00	Prepared the Other Assets lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	3.2	190	\$ 608.00	Prepared the M&S Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.0	190	\$ 190.00	Prepared the other non-current liabilities lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.7	190	\$ 133.00	Documented Other Revenue lead sheet
18-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	2.2	190	\$ 418.00	Documented AP flux explanations
18-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	6.0	375	\$ 2,250.00	Prepare Going Concern memo (5.0); Answer questions from John Simon (1.0)
18-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	525	\$ 1,207.50	Review accounting literature for impairment analysis

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	1.7	190	\$ 323.00	Updated planning documents including UBT template, CRA, and ASM.
18-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	7.3	190	\$ 1,387.00	Meeting with Katy Winkelmann, Asst. Controller regarding derivatives in bankruptcy (0.4), Reviewing analytical procedures for coal, debt, long-term liabilities, accounts receivables, and investments (3.4), Preparing audit committee communications for the second quarter review (1.2), Preparing the second quarter transmittal letter (0.2), Meeting with Jessica Wubker, Acct. Manager, about status of the review and Rick Whiting's severance agreement (0.3), Documenting contract settlements for the second quarter (0.8); Preparing and analyzing the revenue by mine schedules (1.0).
19-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	3.5	190	\$ 665.00	Prepared the AP lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
19-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.3	190	\$ 57.00	Prepared the Inventory lead sheet, sent out inquiries for lux analyses, and tied lead sheet to the trial balance.
19-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.6	190	\$ 304.00	Dummied up Q2 checklists for manager review
19-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	0.8	190	\$ 152.00	Documented flux explanations for the prepaid lead sheet
19-Jul-2012	2012 Audit Fee	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	1.9	190	\$ 361.00	Documented flux explanations for disaggregated revenue
19-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375	\$ 3,000.00	3.0 - Prepare AC communications, 5.0 - Review quarterly review leads (raw & M&S inventory, LCM, debt, investments, non-current investments, accounts receivable, and derivatives)
19-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	1.2	190	\$ 228.00	Updated planning documentation based upon information discussed at our team planning event.
19-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	6.8	190	\$ 1,292.00	Detail review revenue, accounts payable, and prepaid lead schedules (2.1), Meeting with Jessica Wubker, Accounting Manager, regarding open items and former CEO severance accounting (0.4), Preparing control testing documentation to discuss with the Company (1.3); Clearing review notes related to revenue, coal inventory and ARO (1.7); Documenting revenue by mine analytics (1.3).
20-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.5	375	\$ 937.50	Meeting with Jessica Wubker& Megan Krasnicki to discuss inventory valuation (0.5), Meeting with Mark Schroeder, Katy Winkelmann and Sarah Miller to perform inquiries (0.7), Meeting with Katy Winkelmann to discuss classification of debt (0.2); Review QRM (0.6); Research Accounting literature for classification of debt (0.5)
20-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	525	\$ 1,155.00	Review of draft quarterly statements
20-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Accounting research on debt classification as of 6/30/12
20-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Quarterly review inquiries with Mark Schroeder, Katy Winkelmann, Megan Dolan and Sarah Miller

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
20-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.0	190	\$ 1,520.00	Discussing lower of cost or market issues with Jessica Wubker, Accounting Manager (0.3), Preparing and reviewing lower of cost or market analysis (1.4), Preparing the overall analytical review (4.7), Reviewing and documenting equity workpapers for the quarter (1.6).
22-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525	\$ 1,470.00	Review memo regarding bankruptcy and going concern
23-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.3	375	\$ 3,112.50	Meeting with Mike Hickenbotham, Ben Prange, Joe Bean (PCX) and Katy Winkelmann (PCX) to legal reserves (0.8); Review OAR (3.3); Review QRM (2.7); Review the severance agreements (1.5)
23-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Reviewed client selenium memo
23-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525	\$ 525.00	Review the audit committee communications
23-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Quartely legal update meeting with Ben Prange, Megan Dolan, Katy Winkelmann, Asst. Controll, and Joe Bean, VP of Legal
23-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Call with Dave Uebelhack to discuss fair value adjustments for impairment analysis
23-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	review forecasts utilized in impairment analysis
23-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	9.5	190	\$ 1,805.00	Document equity workpapers, including stock compensation expense (4.5); Meeting with Joe Bean, VP of Legal and Katy Winkelmann, Asst. Controller, Megan Dolan and Mike Hickenbotham regarding the litigation reserve and timing of review procedures for the current quarter (0.8), Review the impairment analysis for unusual fluctuations in forecasted figures (3.4); Update the overall analytical review based on review comments (0.8).
23-Jul-2012	2012 Audit Fee	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	0.8	600	\$ 480.00	Call with Sarah Miller to discuss Patriot's impairment analysis
24-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375	\$ 3,000.00	Wrote the selenium attachment to the QRM (2.4); Revised the Going Concern memo (1.6); Wrote the litigation memo (1.4); Reviewed the disaggregated revenue lead and saleable inventory lead (2.6)
24-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525	\$ 525.00	Call with Sarah Miller to discuss Patriot audit committee book for Q2 (.4); Call with Sarah Miller to discuss impairment cash flows (.4); Review SRM (0.2)
24-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	\$ 787.50	Review the selenium guidance for changes in methodology
24-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	Call with Ken Marceron and Matt Redenius to discuss impairment cash flows
24-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with Mike Hickenbotham to discuss Patriot audit committee book for Q2
24-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with Mike Hickenbotham to discuss impairment cash flows
24-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	525	\$ 840.00	accounting research related to long-lived impairment
24-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	review audit committee book for Q2

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
24-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	9.0	190	\$ 1,710.00	Meeting with Kathy Burlage, Sr. Manager of Compensation, regarding treatment of the CEO's stock options (0.6), Review the Company's calculation of the impairment charges taken at two of its mines (4.4), Preparing and updating the AC planning book (0.8); Documenting overall analytical review fluctuations (0.4); Documenting the Impairment Analysis forecasts utilized by the Company (0.6); Documenting the treatment of stock forfeitures in equity workpapers (2.2).
24-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	1.0	430	\$ 430.00	Discussion with Katy Winkleman on impairment considerations.
24-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	1.0	430	\$ 430.00	Impairment discussion with PPD, Ken Marceron, Sarah Miller Matt Redenius (.5); Review impairment guidance to validate understanding of ARO spending in cash flows (0.5)
24-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	2.5	430	\$ 1,075.00	Review of Q2 SRM (.8); OAR (.9); litigation memo (.8)
25-Jul-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Review Step 2 of impairment analysis
25-Jul-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525	\$ 315.00	Call with Dave Uebelhack, Matt Redenius and Sarah Miller to discuss valuation for impairment review
25-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	2.3	190	\$ 437.00	Update planning documentation based on 6/30 results
25-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	4.2	190	\$ 798.00	Meeting with Jessica Wubker, Accounting Manager, to discuss impairment charges and journal entry testing (0.8); Documenting the Company's Freedom and Coalburg impairment charges (3.4).
25-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.6	430	\$ 258.00	Call between sarah miller, matt redenius and Dave Uebelhack to discuss valuation for impairment review
25-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	1.1	430	\$ 473.00	review of selenium accrual memo
25-Jul-2012	2012 Audit Fee	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	0.6	600	\$ 360.00	Meeting with Sarah Miller and Matt Redenius to discuss Patriot's impairment analysis
26-Jul-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	0.5	430	\$ 215.00	Internal discussions of selenium treatment requirements and current status of work. Chip Johnson and Matt Redenius
26-Jul-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	1.5	430	\$ 645.00	Review of selenium related liabilities support
26-Jul-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	3.5	190	\$ 665.00	Drafting planning memos including ASM, UBT, and multi-locations strategy (3.3), Meeting with Chris Parcell, VP of Financial Planning & Analysis to discuss strategy for strategic plan fluctuations (0.2)
26-Jul-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.5	430	\$ 215.00	discuss selenium costs with Chip Johnson and Matt Redenius
27-Jul-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	6.5	375	\$ 2,437.50	Meet with Katy Winkelmann, Asst. Controller and Ben Prange to discuss impairment cash flows and accounting treatment (0.6); Call with Chip Johnson to discuss selenium cash flows (0.2); Reviewed the AP lead (1.5); Closed review notes related to Q2 leads (1.5); Cleared review notes related to OAR (1.0); Research guidance for selenium (1.7)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Jul-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525	\$ 682.50	Discussion with John McHale, PCX engineer, regarding changes to the selenium liability
27-Jul-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Review of interim OAR and comparisons to prior periods for quarterly reviews
27-Jul-2012	2012 Audit Fee	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	6.0	430	\$ 2,580.00	Discussions with John McHale and Jim Constant, Patriot internal engineers, on selenium cost estimates in Charleston, WV (5.8); Call with Megan Dolan to discuss selenium cash flows (0.2)
27-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	525	\$ 1,102.50	review summary review memos for Q2 review
27-Jul-2012	2012 Audit Fee	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	1.3	190	\$ 247.00	Updated the client continuance memo based on relevant guidance for close monitoring engagements.
27-Jul-2012	2012 Audit Fee	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	4.7	190	\$ 893.00	Meeting with Katy Winkelmann, Asst. Controller, and Megan Dolan regarding impairment (0.6), Preparing a peer analysis (0.7); Reviewing and documenting the step one impairment analysis (3.4).
28-Jul-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	525	\$ 1,312.50	review and analysis of SEC comment letter
28-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Review Q2 client-prepared selenium memo
28-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	525	\$ 472.50	Review Q2 overall analytic review
29-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.3	525	\$ 1,732.50	Review Q2 Form 10-Q draft
30-Jul-2012	2012 Audit Fee	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	2.2	375	\$ 825.00	Call with Megan Krasnicki (PCX) to discuss selenium spreadsheets (0.2); Test the first draft of the selenium spreadsheets (2.0)
30-Jul-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	525	\$ 1,417.50	Call with Peter Hornecker to discuss bankruptcy presentation (0.6); Analysis of selenium and types of mediums used in remediation (2.1)
30-Jul-2012	2012 Audit Fee	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	600	\$ 360.00	Discussed bankruptcy presentation with Mike Hickenbotham
30-Jul-2012	2012 Audit Fee	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	5.0	430	\$ 2,150.00	Review Patriot Selenium assessment -ARO
30-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Call with Katy Winkelmann to discuss impairment analysis
30-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	Call with Steven Jacobs to discuss consent for 10-K/A filing
30-Jul-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.4	190	\$ 646.00	Assessment regarding critical assumptions for the environmental liability selenium liabilities being treated by IFSeR technology. Worked directly with Chip Johnson, CCaSS geologist.
30-Jul-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.7	190	\$ 323.00	Review of support for selenium liabilities being treated by IFSeR technology.
31-Jul-2012	2012 Audit Fee	Lahoti, Bhavana Sachin (US012982696)	Senior-Grade 4 (424)	5.0	275	\$ 1,375.00	Wrote the ITRA planning memo (3.7); Generated a strategy for independent, review, and retest for ITGCs (1.3)
31-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525	\$ 630.00	Meeting with Katy Winkelmann and Paul Kaufman regarding bankruptcy accounting issues (.5); Meeting with Ruth Saphian to overview the Q2 (.7)
31-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.0	525	\$ 2,100.00	Review Q2 Form 10-Q draft
31-Jul-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Selenium discount rate determination
31-Jul-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	190	\$ 285.00	Documented SAS 73 memo and performed testing on the capabilities, competency and objectivity of management's internal specialist for environmental liabilities.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
31-Jul-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.8	190	\$ 722.00	Performed testing of unit costs related to Category 1-5 remediation units.
31-Jul-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.7	190	\$ 133.00	Recalculated installment and operationing expense regarding selenium remediation equipment schedule.
31-Jul-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.1	190	\$ 399.00	Reviewed Consent Decree and Technical Evaluation Report to test critical assumptions regarding engineering estimate for environmental liability.
31-Jul-2012	2012 Audit Fee	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Overview of Q with S. Miller
31-Jul-2012	2012 Audit Fee	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Review SRM, OAR
31-Jul-2012	2012 Audit Fee	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.5	525	\$ 787.50	Review Going Concern Memo
31-Jul-2012	2012 Audit Fee	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.1	525	\$ 1,627.50	Review and provide comments on 10-Q
31-Jul-2012	2012 Audit Fee	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	1.6	600	\$ 960.00	Review the Step 2 Impairment analysis to determine that assumptions utilized were appropriate
01-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	5.0	375.0	\$ 1,875.00	Call with Katy Winkelmann and Kent Hertzog to go over flux explanations for impairment (.5), call with Matt Redenius, Sarah Miller, and Megan Dolan to discuss impairment status (.7) Call with Sarah Miller, Megan Dolan, Matt Redenius, and David Uebelhack to discuss impairment valuation (.8), Call with Katy to discuss the status of Q2 procedures (.1), Call with Kent Hertzog to discuss fluctuation explanations for impairment (1.3), Call with Megan Krasnicki, Jim Constant, Katy Winkelmann and Chip Johnson to discuss variances in selenium calculation (1.0), Review selenium documentation for upcoming calls (.6)
01-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	525.0	\$ 892.50	Initial review of MD&A within Q2 Form 10-Q
01-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Call with Megan Dolan, Matt Redenius for internal update/discussion on impairment analysis
01-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525.0	\$ 420.00	Call with Megan Dolan, Matt Redenius, and Dave Uebelhack regarding valuation for impairment analysis
01-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Call with Mike Hickenbotham to discuss status of Q2 review
01-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.7	190.0	\$ 513.00	Documenting updated expense projections for environmental remediations.
01-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.3	190.0	\$ 247.00	Meeting and prep work to discuss calculation for environmental liability attended by Patriot's James Constant, P.E.
01-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.9	190.0	\$ 551.00	Documented SAS 73 memo and performed testing on the capabilities, competency and objectivity of management's internal specialist for environmental liabilities.
01-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.5	430.0	\$ 215.00	Call on Q3 status - Sarah Miller and Megan Dolan

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
02-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	1.8	375.0	\$ 675.00	Call with Mike Hickenbotham, Sarah Miller, and Ken Marceron to discuss changes in selenium model (1.1); Call with Mike Hickenbotham, Sarah Miller, and Ruth Saphian to discuss changes related to impairment and selenium (.5); Discussion with Megan Krasnicki about selenium spreadsheets (.2)
02-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Initial review of footnotes 1-10 within Q2 Form 10-Q
02-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	4.0	430.0	\$ 1,720.00	Patriot Selenium assessment -ARO
02-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	9.2	190.0	\$ 1,748.00	Tied out 2nd quarter 10-Q to our workpapers and to various support provided by PCX. Tie out of impairment workpapers to supporting category three cash flow workpapers
02-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525.0	\$ 577.50	Call with Ken Marceron, Mike Hickenbotham, Megan Dolan to discuss selenium charge (category 5 outfalls)
02-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Call with Mike Hickenbotham, Ruth Saphian to discuss Q2 review and engagement quality review
02-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Meetings with Mike Hickenbotham and Mark Schroeder to discuss selenium charge and internal control implications
02-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525.0	\$ 577.50	Research internal control disclosures in 10-Q
02-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	525.0	\$ 472.50	Review Q2 letter of representations
02-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.2	190.0	\$ 418.00	Documenting updated expense projections for environmental remediations.
02-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Reviewed Consent Decree and Technical Evaluation Report to test critical assumptions regarding engineering estimate for environmental liability.
02-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.2	190.0	\$ 228.00	Meeting with EY's Chip Johnson, CPG, to discuss calculations regarding ongoing operating expense calculation.
02-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	3.0	430.0	\$ 1,290.00	Impairment review
02-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	4.0	430.0	\$ 1,720.00	Review of 10Q and GAAP checklist
03-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	7.4	375.0	\$ 2,775.00	Meeting with Katy Winkelmann (Asst. Controller, Chip Johnson (EY), Jim Constant (PCX Engineer) to discuss selenium treatment (1.2); Meeting with Mike Hickenbotham, Sarah Miller, and Matt Redenius to discuss results of selenium treatment meeting (.2 -); Meeting with Katy Winkelmann to discuss impact of selenium on cash flows (.4); Call with Chip Johnson to discuss alternative treatment impact (.1); Documenting fluctuation explanations for impairment analysis (5.5)
03-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.5	525.0	\$ 1,837.50	Review of impairments of potenial reserve mineral bases
03-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	4.0	430.0	\$ 1,720.00	Patriot Selenium assessment -ARO

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
03-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Tied out 2nd quarter 10-Q to our workpapers and to various support provided by PCX. Tie out of impairment workpapers to supporting category three cash flow workpapers
03-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	call with Mark Schroeder to discuss control remediation
03-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	review revisions to Form 10Q
03-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.2	430.0	\$ 86.00	Discuss selenium accrual with Katy Winklemann
03-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	2.0	430.0	\$ 860.00	Review of updated 10Q
03-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.3	430.0	\$ 129.00	impairment analysis tieout
04-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	525.0	\$ 945.00	Selenium water treatment discussions with engineers (Mike Day) and EY specialists Chip Johnson
04-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	1.0	430.0	\$ 430.00	Patriot -Selenium related discussions with Mike Day (Senior VP of engineering) and others
04-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Call with Chip Johnson, Mike Hickenbotham, Matt Redenius to discuss selenium - SMI system
04-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Call with Mark Schroeder, Katy Winklemann, Mike Day, Chip Johnson, Matt Redenius, and Mike Hickenbotham to discuss selenium - SMI system
04-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	525.0	\$ 105.00	Call with Mike Hickenbotham and Mark Schroeder to discuss control remediation
04-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525.0	\$ 157.50	Research environmental liability guidance (selenium)
04-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.6	430.0	\$ 258.00	Selenium call internal - Sarah Miller, Mike Hickenbotham
04-Aug-2012	2012 Audit Fee	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	0.6	430.0	\$ 258.00	Selenium discussion with Mark Schroeder, Mike Hickenbotham, Sarah Miller
05-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	\$ 1,312.50	Document the impairment fluctuation explanations (2.0); Review stock compensation and earnings per share (1.5)
05-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.3	525.0	\$ 1,732.50	Subsequent review of MD&A within Q2 Form 10-Q
05-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	1.8	430.0	\$ 774.00	Patriot selenium -review of new selenium related support
06-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	0.4	375.0	\$ 150.00	Call with Matt Redenius and David Uebelhack to discuss the status of impairment analysis (0.4)
06-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review documents and analysis of 10KA and 10QA
06-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	525.0	\$ 1,207.50	Initial review of footnotes 11-18 within Q2 Form 10-Q
06-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	Review on Duff and Phelps report and the impairment charges for 2012
06-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	525.0	\$ 1,155.00	Selenium water treatment analysis and review of documentation supporting change in accrual
06-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525.0	\$ 157.50	Call with Mark Schroeder to discuss findings of selenium review (IFSeR versus SMI technology)
06-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525.0	\$ 157.50	call with Chip Johnson to discuss findings of selenium review

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06-Aug-2012	2012 Audit Fee	Stone,Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
07-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	\$ 1,312.50	Test the selenium cash flows (3.5)
07-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.3	525.0	\$ 1,207.50	Meeting with Audit Committee of the BOD to discuss 10KA, 10QA, and 2012 audit plan
07-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Review documents and analysis of 10KA and 10QA
07-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	525.0	\$ 945.00	Review of subsequent version footnotes of Q2 Form 10-Q for client edits
07-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	Review on Duff and Phelps report and the impairment charges for 2012
07-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Selenium water treatment analysis and review of documentation supporting change in accrual
07-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	4.4	430.0	\$ 1,892.00	Patriot selenium -review of new selenium related support
07-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.2	525.0	\$ 1,155.00	Review impairment analysis workpapers for Q2
07-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.3	525.0	\$ 1,207.50	Attend audit committee meeting
07-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	525.0	\$ 892.50	Review audit committee materials prior to meeting
07-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	525.0	\$ 1,680.00	Review draft of Form 10-Q
07-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Meeting with Chip Johnson, Senior Manager, to reassess Patriot's methodology for calculating environmental liability. Documenting new workpapers to test modified approach.
07-Aug-2012	2012 Audit Fee	Stone,Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	5.0	190.0	\$ 950.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
08-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.9	375.0	\$ 3,337.50	Tie-out the selenium adjustment and the final selenium files after the adjustment had been made (5.4); Review Tie-out of the 10-Q (3.5)
08-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Meeting with Audit Committee to discuss second qtr Form 10Q
08-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525.0	\$ 577.50	Review documents and analysis of 10KA and 10QA
08-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Review of subsequent version footnotes of Q2 Form 10-Q for client edits
08-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Review on Duff and Phelps report and the impairment charges for 2012
08-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Selenium water treatment discussions with engineers (Mike Day) and EY specialists Chip Johnson
08-Aug-2012	2012 Audit Fee	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	2.0	430.0	\$ 860.00	Patriot selenium -review of new selenium related support
08-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	12.8	190.0	\$ 2,432.00	Tied out the 10-Q to supporting documentation. Documented Board of Directors, Audit Committee, and Finance Committee meeting minutes.
08-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525.0	\$ 1,470.00	review selenium workpapers (Q2 charge)
08-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525.0	\$ 1,470.00	Review impairment analysis workpapers for Q2
08-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525.0	\$ 630.00	Attend audit committee meeting

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08-Aug-2012	2012 Audit Fee	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	525.0	\$ 1,627.50	Review draft of Form 10-Q
08-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.6	190.0	\$ 114.00	Discuss testing strategy for initial cost and operating cost of environmental remediation system with supervisor, Chip Johnson.
08-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.2	190.0	\$ 608.00	Testing initial installation costs for the IFSeR system to remediate selenium levels at various outfall sites.
08-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.2	190.0	\$ 228.00	Testing operating and maintenance costs for the IFSeR system to remediate selenium levels at various outfall sites. To include test of details for individual operating costs across various categories of IFSeR systems.
08-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Updating environmental liability memo based on additional testing and updated schedules.
08-Aug-2012	2012 Audit Fee	Redenius, Matthew David (US012192437)	Senior Manager-Grade 1 (211)	4.0	430.0	\$ 1,720.00	Impairment review
08-Aug-2012	2012 Audit Fee	Stone, Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	1.0	190.0	\$ 190.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
08-Aug-2012	2012 Audit Fee	Uebelhack, David (US011163431)	Executive Director-Grade 3 (133)	3.0	600.0	\$ 1,800.00	Review of Patriot's Q2 impairment analysis
09-Aug-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Review documents and analysis of 10KA and 10QA
09-Aug-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Final review of Q2 Form 10-Q for client edits and changes
09-Aug-2012	2012 Audit Fee	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	6.0	190.0	\$ 1,140.00	Tied out the 10-Q to supporting documentation. Documented Board of Directors, Audit Committee, and Finance Committee meeting minutes.
09-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.9	190.0	\$ 171.00	Testing initial installation costs for the IFSeR system to remediate selenium levels at various outfall sites.
09-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.0	190.0	\$ 570.00	Testing operating and maintenance costs for the IFSeR system to remediate selenium levels at various outfall sites. To include test of details for individual operating costs across various categories of IFSeR systems.
09-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.1	190.0	\$ 209.00	Updating environmental liability memo based on additional testing and updated schedules.
09-Aug-2012	2012 Audit Fee	Redenius, Matthew David (US012192437)	Senior Manager-Grade 1 (211)	2.0	430.0	\$ 860.00	10Q tieout review
13-Aug-2012	2012 Audit Fee	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Review of impairment memorandum and changes with D&P report
13-Aug-2012	2012 Audit Fee	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	3.0	430.0	\$ 1,290.00	Patriot -Selenium Review of draft memorandum
13-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Documenting the credentials of Patriot's James Constant, P.E. to determine his qualifications as a mangement specialist. Including obtaining verification that his engineering license is in good standing in Kentucky.
13-Aug-2012	2012 Audit Fee	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Meeting with Chip Johnson to discuss status of environmental liability documentation and incorporate his review comments.

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13-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.7	190.0	\$ 133.00	Review of SAS 73 memo and other documents for liability.
13-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Update operating and maintenance liability projection based on comments from supervisor, Chip Johnson.
14-Aug-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	190.0	\$ 285.00	Clear review notes from Chip Johnson for environmental memo.
20-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	190.0	\$ 1,520.00	Documented Purchase to Procurement Process for Test of Control purposes (4.4 hours); Documented Material and Supply Inventory for Test of Control purposes (3.6 hours)
20-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.1	525.0	\$ 1,102.50	Review of derivative and default wording
20-Aug-2012	2012 Audit Fee	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.2	600.0	\$ 120.00	Discussion with Mike to discuss Bankruptcy accounting methodology.
20-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	525.0	\$ 735.00	Discuss derivative treatment of sales contracts with Mark Schroeder, Katy Winklemann, Mike Hickenbotham, Paul Schnapp, and Carol Damba
20-Aug-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.0	190.0	\$ 1,520.00	Met with Mike Hatfield, Controller to discuss the agenda for the week and to gather items for review (0.7 hours); Documented testing of coal inventory process for control testing purposes (4.1 hours); Documented testing of coal sales process for control testing purposes (3.2 hours).
21-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Performed cycle count with warehouse associate Brandon Gibson as test of controls for materials and supplies inventory (2.2 hours); Met with Vaughn Searls, Warehouse Manager, to discuss materials and supplies inventory test of controls (1.4 hours); Met with Sharon Brewer, Payroll Accountant, to discuss tests of controls for payroll procedures (.4 hours); Documented payroll procedures for test of controls (2.4 hours); Documented purchase to procurement procedures for test of controls (2.1 hours)
21-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Research cut-off treatment for reorganization costs
21-Aug-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Documented testing of coal sales process for control testing purposes (3.4 hours); Documented testing of capital expenditures process for control testing purposes (1.8 hours); Documented testing of coal inventory process for control testing purposes (1.1 hours); Met with Vaughn Searls, Warehouse Manager to discuss Materials and Supplies Inventory procedures and to test the MMS system (2.2 hours).
22-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Went on tour of coal mine in order to observe fixed asset items (1.4 hours); Documented payroll procedures for test of controls (1.9 hours); Documented materials and supplies inventory for test of controls (2.3 hours); documented purchase to procurement procedures for test of controls (2.9 hours)
22-Aug-2012	2012 Audit Fee	Luciano,Laura Kathleen (US012222222)	Manager-Grade 2 (322)	4.0	375.0	\$ 1,500.00	ITRA Planning Procedures

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
22-Aug-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Obtained a tour of the mine premises for testing of fixed assets used in production (1.4 hours); Met with Jim Felber, Mine Engineer, to discuss and review coal inventory calculation process (1.6 hours); Documented testing of the capital expenditures process for control testing purposes (4.4 hours); Documented testing of the coal sales process for control testing purposes (1.1 hours).
23-Aug-2012	2012 Audit Fee	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	430.0	\$ 860.00	Section 382 doc request, call with Burtschi regarding same, review of Patriot Magnum deal.
23-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375.0	\$ 3,000.00	Review PTP TOC (1.6); Review M&S TOC; (1.4); Review Payroll TOC (2.3); Review Coal Sales TOC (1.2); Review Capital Expenditure TOC (1.5)
23-Aug-2012	2012 Audit Fee	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Went on tour of underground mine in order to observe fixed assets (3.2 hours); documented purchase to procurement procedures for test of controls (2.2 hours); met with Vaughn Searls, Warehouse Manager, to discuss materials and supplies inventory for test of controls (.2 hours); documented materials and supplies inventory for test of controls (1.2 hours); documented payroll procedures for test of controls (1.7 hours)
23-Aug-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Research derivative treatment
23-Aug-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Obtained a tour of the underground mining operations in order to verify a sample of fixed assets (3.2 hours); Documented testing of the capital expenditure process for control testing purposes (3.4 hours); Compiled a list of control exceptions found during testing procedures and prepared closing meeting agenda (1.9 hours).
24-Aug-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.5	375.0	\$ 937.50	Meeting with Mike Day, Ben Prange, Keeley Farmer, and Carl McCalister to discuss results of the mine visit (0.6); Review coal inventory testing (1.5); Review coal sales testing (0.4)
24-Aug-2012	2012 Audit Fee	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Attended closing meeting in order to discuss recommendations with management (.6 hours); documented materials and supplies inventory procedures for test of controls (2.4 hours)
24-Aug-2012	2012 Audit Fee	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	3.0	190.0	\$ 570.00	Met with Mike Hatfield, Controller, Carl McCallister, Mine Accountant, and members of EY team to discuss findings from the week's test of control procedures (0.6 hours); Documented testing of the capital expenditures process for control testing purposes (2.4 hours).
27-Aug-2012	2012 Audit Fee	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	190.0	\$ 456.00	Met with Payroll Supervisor to discuss Payroll portion of Comp & Benefits Walkthrough (2.4 hours)
27-Aug-2012	2012 Audit Fee	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.6	190.0	\$ 1,064.00	Documented additional information related to M&S Inventory test of controls (3.7 hours); documented additional information related to payroll (1.9 hours)
27-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review of audit scoping documents and risk assessments

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Reviewing IA's work for Land Management, FSCP, PTP, CapEx, and Contract Mining controls
27-Aug-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.5	275.0	\$ 1,237.50	Review of various planning forms, including our Audit Strategies Memorandum (2.5), Combined Risk Assessment (1), Significant Risks (1)
27-Aug-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	2.5	275.0	\$ 687.50	Discussions with Keeley Farmar, Staff 1, to demonstrate to her our walkthrough procedures and to answer any questions she had.
27-Aug-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	\$ 275.00	Meeting to split walkthrough areas, independent test of control areas, and review/re-test test of control areas with staff members (John and Keeley).
28-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.3	190.0	\$ 1,007.00	Met with Payroll Supervisor to discuss Payroll portion of Comp & Benefits WT and met with Director of Risk Management in order to document WT (5.3 hours)
28-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	190.0	\$ 513.00	Reviewed IA's TOC for comp & benefits (2.7 hours)
28-Aug-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Preparation of bankruptcy accounting presentation
28-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for FSCP walkthroughs including both the FSCP - G/L and the FSCP - Misc walkthrough.
28-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
29-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.6	190.0	\$ 874.00	Met with Patriot personnel and documented Comp & Benefits WT (4.6 hours)
29-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.4	190.0	\$ 646.00	Reviewed IA's TOC for comp & benefits (3.4 hours)
29-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for FSCP walkthroughs including both the FSCP - G/L and the FSCP - Misc walkthrough.
29-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
30-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.2	190.0	\$ 1,178.00	Met with Patriot personnel and documented Comp & Benefits WT (6.2 hours)
30-Aug-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	190.0	\$ 342.00	Reviewed IA's TOC for comp & benefits (1.8 hours)
30-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	1.5	190.0	\$ 285.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
30-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for Land Management walkthrough
30-Aug-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Reviewing IA's work for Land Management, FSCP, PTP, CapEx, and Contract Mining controls
04-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	190.0	\$ 361.00	Documented independent tests of controls for compensation and benefits (1.9 hours)
04-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.1	190.0	\$ 1,159.00	Documented walkthrough for compensation and benefits (6.1 hours)
04-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Performed walkthrough of Land Management Area (2 hours)
04-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.4 hours), PTP (.6 hours), FSCP (1 hour), and Land Management (1 hour)
04-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	9.0	275.0	\$ 2,475.00	Review of payroll portion of compensation and benefits walkthrough (4.6), review of workers compensation portion of compensation and benefits walkthrough (2.4), review of postretirement health care portion (2).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	190.0	\$ 608.00	Documented Independent test of controls for compensation & benefits (3.2 hours)
05-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	190.0	\$ 912.00	Documented walkthrough for compensation and benefits (4.8 hours)
05-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.7 hours), PTP (.3 hours), FSCP (.5 hour), and Land Management (1.5 hours)
05-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Performed walkthrough of FSCP Miscellaneous Area
05-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	\$ 1,100.00	Review of test of controls for the coal sales process
06-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	190.0	\$ 437.00	Documented independent test of control for compensation & benefits (2.3 hours)
06-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.7	190.0	\$ 1,083.00	Documented walkthrough for compensation and benefits (5.7 hours)
06-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Review and retest procedures tested around IA TOC including areas of Coal Sales (.3 hours), PTP (.5 hours), FSCP (.6 hours), and Land Management (.6 hours)
06-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Performed walkthrough of FSCP General Ledger Area (1.1 hours) and FSCP Miscellaneous Area (.9 hours)
06-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.1	190.0	\$ 399.00	Independent TOC work including FSCP GL (.4 hours), FSCP Misc (.6 hours, Land Management (1 hour), and Treasury (.1 hours)
06-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Performed walkthrough of Land Management Area (3 hours)
06-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.5	275.0	\$ 412.50	Meeting with Katy Winkelmann, Paul Kaufman, Mike Hickenbotham, and Sarah Miller to discuss third quarter accounting issues/events
06-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.9	275.0	\$ 247.50	Discussions with staff members to answer EY 404 methodology testing questions, discuss timeline, and discuss status of our 404 test of control work.
06-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.6	275.0	\$ 165.00	Meeting with Dennis Williams, Internal Audit Director, to discuss status of internal audit deliverables and ITRA timeline.
06-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	7.0	275.0	\$ 1,925.00	Review of test of controls for the financial statement close - miscellaneous process (4) and walkthrough (3)
07-Sep-2012	2012 Audit Fee	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Call to discuss the audit committee presentation set for 9/13. call with audit partners
07-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190.0	\$ 304.00	Documented independent test of control for compensation & benefits (1.6 hours)
07-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.4	190.0	\$ 1,216.00	Documented walkthrough for compensation and benefits (6.4 hours)
07-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	Prep call and meetings for audit comm presetaion on bankruptcy process and accounting and tax implications
07-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Independent TOC work including FSCP GL (1 hour), FSCP Misc (.9 hours), Land Management (.9 hour), and Treasury (.2 hours)
07-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Independent TOC work including FSCP GL, FSCP Misc, Land Management, and Treasury

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Performed walkthrough of Land Management Area (3 hours)
07-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	0.6	275.0	\$ 165.00	Discussions with staff detailing new review and retest templates required
07-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.5	275.0	\$ 962.50	Review of test of controls for financial statement close - financial reporting process
10-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	1.0	190.0	\$ 190.00	Reviewed IA's work on the Tax TOC area (.6 hours) and the Land Management area (.4 hours)
10-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Performed walkthrough of the land management area
10-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	5.0	190.0	\$ 950.00	Test controls for the Tax area (3 hours), Treasury area (1 hour), and Land Management (1 hour)
10-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	9.2	275.0	\$ 2,530.00	Reviewed last year change management walkthrough (3.6 hours);Kick off meeting with Mark Phillips(0.4 hours); Setting up internet access and printer (0.5 hours); Reviewed planning documentation (1.2 hours); Reviewed last year's logical access walkthrough (2.2 hours); Reviewed last years other ITGC walkthorugh (1.3 hours)
10-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Obtaining access badges, building access (.3 hr); Introduction/general overall of audit process kick-off meeting with Marta Tlalka, EY, and Mark Phillips, Patriot CIO (.5 hr); Review of 2011 Walkthroughs for MC, LA, & OPS (1 hr); Creation and updating templates for 2012 ITGC MC, LA, & OT walkthroughs (3 hr); Walkthrough - Logical Access, LA-3 update (1.5 hr); Walkthrough - Logical Access, LA-4 update (1.5 hr); Introduction to Keith Hanneke, setting up meeting times for walkthroughs of MC and OPS (.4 hr); Tracking & entering GT&E Patriot time (.3 hr)
11-Sep-2012	2012 Audit Fee	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Audit committee prep for meeting on 9/13- Tax issues associated with Ch 11
11-Sep-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	4.0	375.0	\$ 1,500.00	Finalize selenium memo (2.6); finalize tax memo (1.4)
11-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	6.8	275.0	\$ 1,870.00	Change management walkthrough (4.4 hours); meeting with Kieth Hanneke and David Schmitt to discuss other ITGCs for FAS, LMS, HFM and SIR (0.6 hours); meeting with Alison Dildine and Keith Hanneke to discuss logical access (0.7 hours); tracking open items (1.1 hours)
11-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.2	190.0	\$ 608.00	Patriot Review OT Walkthrough for meeting, updating wording (1 hr); Operations Walkthrough Meeting with Marta Tlalka, EY, Keith Hanneke, IBM, and Dave Schmidt, IBM (1 hr); MC & LA Walkthrough Meeting with Marta Tlalka, EY, Keith Hanneke, IBM, and Alyson Dildine, IBM (1 hr); Tracking & entering GT&E Patriot time (.2 hr)
12-Sep-2012	2012 Audit Fee	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Audit committee prep for meeting on 9/13- Tax issues associated with Ch 11
12-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Preparation of audit comm materials and review of MOR and other flings 1.5
12-Sep-2012	2012 Audit Fee	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	600.0	\$ 240.00	d/w Mike H. regarding presentation

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12-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	3.2	190.0	\$ 608.00	Tested controls in the Treasury Area (2.2 hours). Tested controls in the Land Management Area (1 hour)
12-Sep-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Environmental liability memo finalization and sending appropriate final documentation to audit team. Document and memos converted to hardcopy and forwarded by the Climate Change and Sustainability Service for final archive.
12-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	8.0	275.0	\$ 2,200.00	Research of Bankruptcy accounting rules for implementation into planning documents.
12-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	7.5	275.0	\$ 2,062.50	Meeting with Joel Collins, Louis Gray, Alyson Dildine and Rick Bitzer to discuss logical access for HM, FAS and CBS (.5 hours); upading the manager on status and findings (1.2 hours); tracking open items (.6 hours), updating change management walkthrough (4.7 hours); answering staff questions (.5 hours)
12-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	4.1	190.0	\$ 779.00	Walkthrough LA-4 update evidence (1 hr); LA Walkthrough Meeting with Mark Phillips, Patriot IT, Keith Kinder, IBM, Marta Tlalka, EY, Joel Collins, Patriot IT, and Lois Gray, Patriot IT (1 hr); Outstanding items tracking and update (1.8 hr); Tracking & entering GT&E Patriot time (.3 hr)
13-Sep-2012	2012 Audit Fee	Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	3.6	525.0	\$ 1,890.00	Audit committee meeting-discuss GAAP and Tax implications of Ch 11 and anticipated issues under §382 & 108
13-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.8	525.0	\$ 1,995.00	Audit committee meeting to discuss variuous accouting matters (2.2), tax matters (1.1) and environmental matters (1.5)
13-Sep-2012	2012 Audit Fee	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	600.0	\$ 480.00	follow up research related to treatment of multi-employer plans; draft and send note to Mike Hickenbotham
13-Sep-2012	2012 Audit Fee	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	4.9	600.0	\$ 2,940.00	Attend audit committee meeting to discuss accounting considerations while operating under Chapter 11; overview of fresh-start accounting; meeting with Management in advance of audit commitee meeting; discussions with Mike Hickenbotham in preparation of meetings
13-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	1.0	190.0	\$ 190.00	Performed walkthrough of the Land Management Area (1 hour)
13-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Performed Walkthrough of Land Management area
13-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	5.0	275.0	\$ 1,375.00	Addition of significant accounts and significant classes of transactions for Liabilities Subject to Compromise line within our planning documents.
13-Sep-2012	2012 Audit Fee	Stone,Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	1.0	190.0	\$ 190.00	Taxes - Updated Q2 tax workpapers for last minuet book entires.
13-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	7.9	275.0	\$ 2,172.50	Answered questions from the staff (1.4 hours); tracking open items (.3 hours); change management walkthrough (4.7 hours); follow up questions regarding walkthrough meetings (1.5 hours)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.3	190.0	\$ 627.00	CBS Walkthrough LA updates (.5 hr); CBS Walkthrough OT updates (1.5 hr); CBS Walkthrough Meeting with Mark Phillips, Patriot IT, Keith Kinder, IBM, and Marta Tlalka, EY (1 hr); Tracking & entering GT&E Patriot time (.3 hr)
14-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	525.0	\$ 1,417.50	Multilocation analysis and approach on internal controls (2.7)
14-Sep-2012	2012 Audit Fee	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	1.8	190.0	\$ 342.00	Independent testing of Tax controls (1.8 hours)
14-Sep-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.6	190.0	\$ 304.00	Environmental liability memo finalization and sending appropriate final documentation to audit team. Document and memos converted to hardcopy and forwarded by the Climate Change and Sustainability Service for final archive.
14-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	5.0	275.0	\$ 1,375.00	Review of Tax control work.
14-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	\$ 1,100.00	Review of Tax Walkthrough
14-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	7.2	275.0	\$ 1,980.00	Documenting change management walkthrough (5.8 hours); answering questions from the staff (.4 hours); communicating status and observations for Mark Phillips (.5 hours); communicating status and observations to EY manager (.4 hours); tracking open items (.5 hours)
14-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	3.9	190.0	\$ 741.00	Scanning paper evidence for LA & MC (.5 hr); Organizing evidence and updating outstanding items (1.7); Walkthrough Meeting for CBS with Mark Parker, IBM, Mark Hanneke, IBM (1 hr); Tracking & entering GT&E Patriot time (.3 hr); GT&E Patriot Milage Expense (.4)
16-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Updating LA Walkthrough for LA-5 (2 hrs)
17-Sep-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Final review/edits of quarterly tax provision memc
17-Sep-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.0	190.0	\$ 190.00	Archive electronic documents into hardcopy.
17-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	\$ 275.00	Preparation of final changes for Mike Hickenbotham's revisions
17-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	\$ 275.00	Preparation of Q3 PBC
17-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	6.0	275.0	\$ 1,650.00	Review of compensation and benefits WT for portions not originally reviewed during initial review.
18-Sep-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	6.0	375.0	\$ 2,250.00	Update OAR for final numbers (2.5); review selenium workpapers from Chip Johnson (1.5); Clear comments on the impairment fluctuation tickmarks (1.2); Clear comments on the going concern memo (.8)
18-Sep-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Preparation of 2nd quarter files for archive
18-Sep-2012	2012 Audit Fee	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.8	190.0	\$ 342.00	Archive electronic documents into hardcopy.
18-Sep-2012	2012 Audit Fee	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	4.7	275.0	\$ 1,292.50	Tracking open items (1.5 hours); Updating change magement walkthorough (3.2 hours)
19-Sep-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	\$ 1,312.50	Revise Going Concern memo for EQR's comments

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review of quarterly matters including LSTC, selenium and hedges with Sarah Miller, Jordan Scott, and management (Winklemen, Kauffmann)
19-Sep-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Meeting with Katy Winkelmann, Paul Kaufman, Mike Hickenbotham, Jordan Scott, and Matt Redenius to discuss third quarter accounting issues/events
19-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	6.5	275.0	\$ 1,787.50	Land Management WT review
19-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Updating LA Walkthrough for LA-6 (2 hrs)
20-Sep-2012	2012 Audit Fee	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	1.0	375.0	\$ 375.00	Finalize opinion sign-offs for archive
20-Sep-2012	2012 Audit Fee	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Review of final going concern analysis memo
20-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.0	275.0	\$ 1,100.00	Review of control testing performed by IA that we have designated as review or retest controls within our 404 testing plan, includes FSCP (1.5) Compensation & Benefits (1), and Land Management (1.5).
21-Sep-2012	2012 Audit Fee	Boillot,Sarah M. (US013017098)	Staff/Assistant-Grade 3 (443)	2.7	190.0	\$ 513.00	Transferred tickmarks from 10-Q to final version filed with SEC.
21-Sep-2012	2012 Audit Fee	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	8.0	275.0	\$ 2,200.00	Follow up review of tax accounting test of controls to ensure all review notes have been cleared and to add in Q2 testing.
24-Sep-2012	2012 Audit Fee	Srivastava,Sanchi (US013040194)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Scoping document
25-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	190.0	\$ 209.00	Documented Comp & Benefits TOC
25-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.9	190.0	\$ 1,311.00	Meeting with Ann Bires, Payroll Supervisor, to discuss payroll walkthrough (1.2 hours); documented walkthrough procedures (5.7 hours)
26-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190.0	\$ 247.00	Documented comp & benefits walkthrough procedures
26-Sep-2012	2012 Audit Fee	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.7	190.0	\$ 1,273.00	Documented TOC for comp & benefits (4.4 hours); documented TOC for PTP (2.3 hours)
28-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Discussion of LSTC in the MOR reports with Redenius
28-Sep-2012	2012 Audit Fee	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review of class action suit and discussion with PPD and GC office
28-Sep-2012	2012 Audit Fee	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	0.5	600.0	\$ 300.00	Finalize sign-offs for Q2 archive
28-Sep-2012	2012 Audit Fee	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	1.0	190.0	\$ 190.00	OT walkthrough update for Mainframe OT-3 (1 hr)
02-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	2.0	190	\$ 380.00	Perform connections check for disclosures required in bankruptcy retention.
03-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.4	190	\$ 76.00	Perform connections check for disclosures required in bankruptcy retention.
09-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.7	190	\$ 323.00	Perform connections check for disclosures required in bankruptcy retention.
09-Jul-2012	Fee/Employment	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	7.0	375	\$ 2,625.00	Perform connections check for disclosures required in bankruptcy retention.
10-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	8.8	190	\$ 1,672.00	Perform connections check for disclosures required in bankruptcy retention.
11-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.9	190	\$ 361.00	Perform connections check for disclosures required in bankruptcy retention.
12-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.3	190	\$ 247.00	Perform connections check for disclosures required in bankruptcy retention.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.2	190	\$ 228.00	Perform connections check for disclosures required in bankruptcy retention.
15-Jul-2012	Fee/Employment	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	reviewing affidavits for retention by Court
16-Jul-2012	Fee/Employment	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Review of tax engagement letters
16-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.4	190	\$ 76.00	Perform connections check for disclosures required in bankruptcy retention.
17-Jul-2012	Fee/Employment	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Review of tax engagement letters
17-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.4	190	\$ 76.00	Perform connections check for disclosures required in bankruptcy retention.
18-Jul-2012	Fee/Employment	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with Megan Dolan, Sarah Miller, John Simon and Marg Hosbach regarding retention filing
18-Jul-2012	Fee/Employment	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with Megan Dolan, Mike Hickenbotham, John Simon and Marg Hosbach regarding retention filing
18-Jul-2012	Fee/Employment	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	0.4	375	\$ 150.00	Call with John Simon, Sarah Miller, Mike Hickenbotham and Marg Hosbach to discuss bankruptcy
18-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.3	190	\$ 57.00	Perform connections check for disclosures required in bankruptcy retention.
19-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.5	190	\$ 285.00	Perform connections check for disclosures required in bankruptcy retention.
20-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.2	190	\$ 228.00	Perform connections check for disclosures required in bankruptcy retention.
23-Jul-2012	Fee/Employment	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.2	190	\$ 38.00	Perform connections check for disclosures required in bankruptcy retention.
27-Jul-2012	Fee/Employment	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	0.5	375	\$ 187.50	Meeting with Lars to discuss PCX bankruptcy billing
07-Aug-2012	Fee/Employment	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	4.0	375.0	\$ 1,500.00	Create the fee invoice for July 2012 time
10-Aug-2012	Fee/Employment	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.0	375.0	\$ 750.00	Create the fee invoice for July 2012 time
05-Sep-2012	Fee/Employment	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.5	275.0	\$ 962.50	Preparation of Bankruptcy invoice for August invoice
13-Sep-2012	Fee/Employment	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	3.0	275.0	\$ 825.00	Preparation of Bankruptcy invoice for August invoice
26-Jul-2012	Travel	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	2.0	215	\$ 430.00	Patriot -Travel to Chaleston, WV from Chicago
27-Jul-2012	Travel	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	2.0	215	\$ 430.00	Patriot -Travel from Chaleston, WV to Chicago
19-Aug-2012	Travel	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	95.0	\$ 256.50	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
19-Aug-2012	Travel	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	2.7	95.0	\$ 256.50	Travel time to West Virginia for mine visit (2.7 hours)
22-Aug-2012	Travel	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.6	187.5	\$ 487.50	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.2	187.5	\$ 600.00	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	95.0	\$ 304.00	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	3.2	95.0	\$ 304.00	Travel time for return trip from West Virginia to St. Louis after our mine visit (3.2 hours).
						\$ 292,563.50	

Exhibit E

Summary of Expenses by Category

EXPENSE CATEGORY	EXPENSE AMOUNT
Lodging	\$ 2,261.33
Ground Trans. (e.g., mileage, parking, rental car)	\$ 1,294.86
Miscellaneous: Sundry	\$ 5.00
Airfare	\$ 3,018.99
Meals	\$ 476.31
Office Expenses	\$ 1,298.00
Total	\$ 8,354.49

Exhibit F

Expense Detail

Incur Date	Employee	Rank	Amount	Category	Description
20-Jul-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 1,248.39	Airfare	Airfare from Chicago, IL to Charleston, WV to discuss selenium related liabilities with mine engineers
25-Jul-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 7.00	Airfare	Airfare from Chicago, IL to Charleston, WV to discuss selenium related liabilities with mine engineers
06-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 453.30	Airfare	Expense for flight to and from West Virigina for a Patriot Coal Corporation mine visit during the week of 8/19/12. \kveuzp
07-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 510.00	Airfare	Expense for flight to and from West Virigina for a Patriot Coal Corporation mine visit during the week of 8/19/12.\FGEIQH
08-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 7.00	Airfare	This expense is for my ticketing fee for the flight to and from West Virginia for a Patriot Coal Corporation mine visit during the week of 8/19/12. \kveuzp
15-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 374.70	Airfare	Plane ticket to Charleston, WV for the Paint Creek Mine visit\OWQTBH
16-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 7.00	Airfare	Trip to Charleston, WV for the Paint Creek Mine Visit\OWQTBH
19-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 25.00	Airfare	Baggage fee on flight from St Louis to Charleston\FGEIQH
19-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 354.60	Airfare	Flight home from Charleston, WV to St. Louis, MO from the Paint Creek mine visit\JBXCIE
21-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 7.00	Airfare	This expense is for my ticketing fee for the flight to and from West Virginia for a Patriot Coal Corporation mine visit during the week of 8/19/12. \JBXCIE
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 25.00	Airfare	Expense is for baggage free for flight from Charleston to St Louis\FGEIQH
27-Jul-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 6.25	Breakfast	Breakfast in Charleston, WV for a trip in order to discuss selenium related liabilities with mine engineers
20-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 42.08	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself and Keeley Farmar for 8/20, 8/21, 8/22 while out of town on client audit. Expense incurred at grocery store in which breakfast food was purchased for partial work week (3 mornings).
23-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 14.46	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself on 8/23 while out of town on client travel.
23-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 14.93	Breakfast	Breakfast for Megan Dolan in Charleston, WV for a mine visit
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 1.98	Breakfast	Expense is for breakfast on Friday August 24th in Charleston WV

Incur Date	Employee	Rank	Amount	Category	Description
24-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 13.54	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself on 8/24 while out of town on client travel.
24-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 14.93	Breakfast	Breakfast for Megan Dolan in Charleston, WV for a mine visit
26-Jul-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 22.19	Dinner	Dinner in Charleston, WV for a trip in order to discuss selenium related liabilities with mine engineers
30-Jul-2012	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	\$ 8.96	Dinner	Overtime meal to meet deadlines from core audit team regarding environmental liabilities testing procedures. Approved by PPEEDD, Michael Hickenbotham.
08-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 17.06	Dinner	Dinner with Sarah Miller, Mike Hickenbotham, and Megan Dolan to discuss changes to the 10-Q
19-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 13.80	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself on 8/19 while out of town on client audit.
20-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 32.08	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself and Keeley Farmar on 8/20 while out of town on client audit.
21-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 41.67	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself and Keeley Farmar on 8/21 while out of town on client audit.
22-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 38.25	Dinner	Dinner for myself, Megan Dolan, and Keeley Farmar on 8/22 while out of town in Charleston, WV for the mine 404 visit.
23-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 74.91	Dinner	Dinner with Ben Prange, Keeley Farmar, and Megan Dolan in Charleston, WV for a mine visit
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 8.00	Dinner	Expense is for dinner on Friday August 24th while traveling home from West Virginia from mine visit.
24-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 41.97	Dinner	Dinner with Ben Prange, Keeley Farmar, and Megan Dolan in Charleston, WV for a mine visit
29-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 23.82	Dinner	Expense is for dinner on Sunday August 19th while traveling to Charleston, West Virginia for 404 mine visit.
28-Jul-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 159.80	Lodging	One night stay in Charleston, WV to discuss selenium related liabilities with mine engineers
25-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 319.60	Lodging	Two nights stay in Charleston, WV for a mine visit

Incur Date	Employee	Rank	Amount	Category	Description
27-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 799.00	Lodging	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Hotel Charges for the week of 8/19 while out of town on client audit. Expense submission is excluding the non reimbursable room charges. Additionally, the daily parking fee shown on the summary has been classified as parking expense. \kveuzp
29-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 799.00	Lodging	Expense is for hotel in Charleston, WV for mine visit. \FGEIQH
12-Sep-2012	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 183.93	Lodging	Patriot - Hilton - to attend audit committee meeting and present materials related to bankruptcy\JVZWYE
17-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 45.43	Lunch	Lunch to discuss the Q2 review for Patriot Coal. Participants: John DiRaimondo, Megan Dolan, Sarah Miller, Mike Hickenbotham (Partner)
16-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
17-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
18-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way.(IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.

Incur Date	Employee	Rank	Amount	Category	Description
19-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way.(IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
20-Jul-2012	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
03-Aug-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 18.32	Mileage: Ground Trans	Mileage over and above normal commute to office. 2405 Menard to 12312 Olive Blvd: 19.1 miles. 2405 Menard to Office: 10.9 miles. 19.1-10.9=8.2 miles. 8.2 miles each way = 16.4 miles each day. For Thursday and Friday 8/2 and 8/3. 32.8 miles total x .55 cents = \$18.32\Home to Office
09-Aug-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	\$ 22.20	Mileage: Ground Trans	Mileage over and above normal commute to office for August 7th and August 8th. Excess mileage is from office (190 Carondelet) to 12312 Olive Blvd: 10 miles. 10 miles each way * 2 days = 40 total miles. 40 miles x IRS rate of .55 cents = \$22\Home to Office
24-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 9.99	Mileage: Ground Trans	Mileage to and from airport greater than travel to the office for trip to Charleston, WV to 404 Mine Visit. \Home and Airport
28-Aug-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 8/28/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home

Incur Date	Employee	Rank	Amount	Category	Description
29-Aug-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 8/29/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66] Home to client site, client site to home
30-Aug-2012	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 31.08	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles 1733 Redbird Cove to 12312 Olive Blvd
04-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/4/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66] Home to client site, client site to home
05-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/5/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66] Home to client site, client site to home
06-Sep-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/6/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66] Home to client site, client site to home

Incur Date	Employee	Rank	Amount	Category	Description
07-Sep-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 31.08	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd
07-Sep-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/7/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
08-Sep-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 101.01	Mileage: Ground Trans	From August 27th - September 7th, Traveled to Patriot Coal Corporation from home at 275 Union Blvd. St Louis, MO 63108. 8 days (with the holiday, there were only 4 work days each week)□ Patriot Coal is 14.9 miles from 275 Union Blvd, which is 3.5 miles from the EY St Louis Office.□ 14.9 - 3.5 = 11.4 miles□ (11.4 miles) x (2 trips per day) x (8 days) = 182.40□ 182.40 miles x \$0.55 per mile = \$101.01\Home to Patriot Coal Corporation
10-Sep-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 34.97	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/10/2012, 9/12/2012, 9/14/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. 3 days * 21 round trip miles = 63 miles.\Home to client site, client site to home
12-Sep-2012	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 27.75	Mileage: Ground Trans	Patriot - mileage - Home to airport to Home - to attend audit committee meeting and present materials related to bankruptcy\Home/Airport/Home

Incur Date	Employee	Rank	Amount	Category	Description
13-Sep-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 23.31	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 3 days total x 2 times per day (morning and night) x 7 miles = 42 miles\1733 Redbird Cove to and from 12312 Olive Blvd
14-Sep-2012	Tlalka,Marta (US012786765)	Senior-Grade 1 (421)	\$ 26.64	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to the office = 8 miles. 4140 Washington Blvd, St Louis MO to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 16 miles each way, 4140 Washington Blvd to 12312 Olive Blvd. 16-8= 8 miles over and above normal commute each way. 3 days total x2 times paer day x 8 miles = 32miles. \Home to client site
14-Sep-2012	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 3 (443)	\$ 55.50	Mileage: Ground Trans	Mileage over and above normal commute to office. Normal commute to office = 5 miles each way (4486 Greenwich Ct, St. Louis MO to 190 Carondelet Plaza, Clayton, MO). Commute to Patriot Coal = 15 miles each way (4486 Greenwich Ct, St. Louis, MO to 12312 Olive Blvd, Creve Coeur, MO). 15 - 5 = 10 miles over and above normal commute each way. From 9/10/12 - 9/14/12: 5 days total x 2 times per day (morning and night) x 10 miles = 100 miles\Home to/from Patriot
17-Sep-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/17/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \Home to client site, client site to home
19-Sep-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 9/19/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \Home to client site, client site to home

Incur Date	Employee	Rank	Amount	Category	Description
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 5.00	Miscellaneous: Sundry	Patriot - Hilton tip to maid - trip to attend audit committee meeting and present materials related to bankruptcy
03-Aug-2012	Creative Services Charges (ZZ00000051)		\$ 1,298.00	Office Expenses	Creative Service Group charges for the 2012 second quarter review audit committee materials. Expenses assigned to EY individuals in the Creative Services Group as follows: Camille Smith -- preparation of finalized engagement letter (\$54.25); Rick Gile -- print production, watermark, color copies, and bound sets (\$818); Shannon Russel -- print finishing (\$78.90); Mary Jo Klomp -- text editing and preparation of final deliverable (\$347.75).
27-Jul-2012	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 6.00	Parking: Ground Trans	Parking garage fees at the hotel in Charleston, WV to discuss selenium related liabilities with mine engineers
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 84.79	Parking: Ground Trans	Parking fee for airport parking in St. Louis while traveling to Charleston, WV for 404 mine visit.
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 60.00	Parking: Ground Trans	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Parking fee of \$12 per day while out of town on client travel week of 8/19. Parking fee is shown on the hotel summary report.
24-Aug-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 72.50	Parking: Ground Trans	Expense is for parking at airport while out of town in West Virginia for mine visit.
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 60.00	Parking: Ground Trans	Patriot - parking - airport to attend audit committee meeting and present materials related to bankruptcy
27-Jul-2012	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 45.05	Rental Car: Ground Trans	Rental car for one night for the trip to Charleston, WV to discuss selenium related liabilities with mine engineers
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 65.15	Rental Car: Ground Trans	Fuel for rental car used during the week of 8/20 while in Charleston, WV for the mine visit.
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 242.74	Rental Car: Ground Trans	Rental car fee for week of 8/20 while in Charleston, WV for 404 mine visit. \07128253US6
26-Jul-2012	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 48.00	Taxi: Ground Trans	Taxi cab ride from Wheaton, IL to Chicago O'Hare Airport for the trip to Charleston, WV
27-Jul-2012	Johnson, Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 51.00	Taxi: Ground Trans	Taxi cab ride from Chicago O'Hare Airport to Wheaton, IL for the trip from Charleston, WV
08-Aug-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 7.00	Taxi: Ground Trans	Expense was for cab fare from Charleston, WV airport to hotel.
12-Sep-2012	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	\$ 33.10	Taxi: Ground Trans	Patriot - taxi - airport to hotel - to attend audit committee meeting and present materials related to bankruptcy\airport/hotel
			\$ 8,354.49		