UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11

PATRIOT COAL CORPORATION, et al.,

Case No. 12-12900 (SCC)

(Jointly Administered)

Debtors.

FOURTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP, INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES

SUMMARY SHEET PART I

Name of Applicant: Ernst & Young LLP

Authorized to provide professional services to: Debtors and debtors-in-possession

Retention Date: August 2, 2012, nunc pro tunc to July 9, 2012

Period for which compensation and

reimbursement sought:

October 1, 2012 through October 31, 2012

Amount of total fees incurred during this

period (net of voluntary reductions):

\$142,924.50

Amount of fees to be paid upon the expiration

of the Objection deadline (80% of total fees):

\$114,339.60

Amount of expenses incurred during this

period (net of voluntary reductions):

\$209.00

SUMMARY SHEET PART II

In re Patriot Coal Corp., *et al*.
Summary of Time Recorded in Connection With
Services Rendered From October 1, 2012 through October 31, 2012

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED HOURS	TOTAL COMPENSATION
Michael Hickenbotham	Partner	525.0	28.3	\$14,857.50
Sarah Miller	Partner	525.0	33.6	\$17,640.00
Daniel Dolan	Partner	525.0	2.0	\$1,050.00
Ruth Saphian	Partner	525.0	6.8	\$3,570.00
Stanley Deptula	National Partner	600.0	6.5	\$3,900.00
Peter Hornecker	National Partner	600.0	0.7	\$420.00
Matt Redenius	Senior Manager	430.0	16.0	\$6,880.00
Ranie Atwood	Senior Manager	430.0	7.0	\$3,010.00
Anne Bozesky	Senior Manager	430.0	12.3	\$5,289.00
Charles Dohrmann	Executive Director	525.0	4.6	\$2,415.00
David Hornburg	Executive Director	525.0	2.0	\$1,050.00
Flagg, Nancy A	Executive Director	525.0	7.6	\$3,990.00
Ritz, Amy F	Executive Director	600.0	0.5	\$300.00
Jordan Scott	Senior	275.0	155.6	\$42,790.00
Trevor Stone	Senior	275.0	5.0	\$1,375.00
Ben Prange	Senior	275.0	12.4	\$3,410.00
John Menchella	Staff	190.0	15.5	\$2,945.00
Keeley Farmar	Staff	190.0	8.0	\$1,520.00
Zachary Follmer	Staff	190.0	94.4	\$17,936.00
Bhavana Lahoti	Manager	375.0	1.0	\$375.00
Ben Wells	Staff	190.0	6.0	\$1,140.00
Tim Couch	Staff	190.0	20.0	\$3,800.00
Ruhmann, Kymberly C	Staff - Grade 1	190.0	7.3	\$1,387.00
Savage, Tara	Manager - Grade 2	375.0	5.0	\$1,875.00
Total			458.1	\$142,924.50

Blended Hourly Rate: \$311.99

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SUMMARY SHEET PART III

In re Patriot Coal Corp., et al. Summary of Hours and Fees by Project Category for Services Rendered From October 1, 2012 through October 31, 2012

PROJECT CATEGORY	HOURS	FEES
2012 Audit Fee	387.1	\$ 118,160.00
Fee Applications	8.0	\$ 2,200.00
Federal Tax Consulting Services	55.9	\$ 19,470.50
State and Local Tax Services	2.2	\$ 1,155.00
Tax Administrative Matters	4.9	\$ 1,939.00
Total	458.1	\$ 142,924.50

Summary of Expenses in Connection With Services Rendered From October 1, 2012 through October 31, 2012

EXPENSE CATEGORY	EXPENSES AMOUNT		
Mileage: Ground Trans	S	209.00	
Total	S	209.00	

Dated: November 20, 2012

Michael W. Hickenbotham

Partner

Ernst & Young LLP

190 Carondelet Plaza, Suite 1300,

St. Louis, Missouri 63105

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	2.0	430.0		Call with client regarding request list (.5), follow-up request (.5) and discussion with A. Ritz (1)
01-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275.0	275.00	Call with Jessica Wubker to discuss equipment lease rejections (1)
	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	(423)	7.0	275.0		Preparation of Bankruptcy equipment lease rejection workpapers (5) and research on equipment lease rejection presentation & disclosure (2).
02-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	3.3	525.0	1,732.50	Review planning documentation for 12/31/12 audit procedures
02-Oct-2012	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	550.00	Discussed bankruptcy invoice timing and payment with Sherri Fievet
	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0		Review of new journal entry procedures in conjunction with risks of Patriot and development of journal entry Q3 testing procedures
	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.6	525.0	1,365.00	Reviewing 2012 audit planning documentation
03-Oct-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275.0	1,650.00	Reviewed and fixed planning comments made by Sarah Miller.
04-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525.0	525.00	Review of client memo and analysis of rejected lease accounting treatment
04-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)		525.0	157.50	Call with Katy Winkelmann and Paul Kaufman to discuss treatment of rejected contracts
04-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	525.0	157.50	Call with Matt Redenius and Mike Hickenbotham to discuss accounting treatment for rejected contract at Bluegrass mine complex
04-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.7	525.0	1,417.50	Reviewing 2012 audit planning documentation
	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	2,475.00	Created Q3 binders (1.5); discussed quarterly GAAP checklist with Julie Turley and Jessica Wubker (1); created RAS template (1), created EQR template (1), created indepdendence template (1); discussed organizational chart with Bernie Dougherty and added as workpaper (1.5), printed 8k's and inputted into workpapers (2)
	General (0000)	Dolan,Daniel J (US011348134)	Partner/Principal- Grade 1 (111)	2.0	525.0	1,050.00	Review of audit committee materials
	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal- Grade 1 (111)	0.7	600.0		Conf calls with Chris Zuidema and Mike and Sarah regarding accrual of losses for terminated contracts and adjustments to said losses
05-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	550.00	Review of Equipment Lease Rejection memo prepared by Jessica Wubker in conjunction with authoritative guidance.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.5	190.0	95.00	Met with Julie Turley and various other Patriot employees to discuss and obtain PBCs.

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Incur Date	Category	Employee	Rank	Hours		Bill Rate	Total	Description
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		1.0	190.0	190.00	Rolled forward repletter, SAS100, and PCX Transmittals.
		(US013141045)	Grade 4 (444)					
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		1.3	190.0	247.00	Made requests for AP flux explanations.
		(US013141045)	Grade 4 (444)					
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		1.6	190.0	304.00	Worked on A/R documentation and made requests for A/R flux
		(US013141045)	Grade 4 (444)					explanations.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		2.1	190.0	399.00	Reviewed and documented 8-Ks.
		(US013141045)	Grade 4 (444)					
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		2.3	190.0		Worked on documentation of inventory workpapers and inquiring
		(US013141045)	Grade 4 (444)					of Patriot personnel about significant fluxes.
08-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	-	1.7	525.0	892.50	Review of rejected contracts and discussions with PPD
		W (US011343489)	Grade 1 (111)					
08-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-	-	0.2	525.0	105.00	Discuss impairment of workforce intangible with Katy
	0 1 (0000)	(US011701859)	Grade 1 (111)					Winklemann
08-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-		0.4	525.0	210.00	Discuss approach for internal control testing
00.0-1.0040	0 1 (0000)	(US011701859)	Grade 1 (111)		0.0	505.0	470.50	Discourse the same and the same of the sam
08-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-		0.9	525.0	472.50	Discuss changes required to audit planning approach with Mike
00 0-+ 0040	General (0000)	(US011701859) Miller.Sarah J	Grade 1 (111) Partner/Principal-		1.9	525.0	007.50	Hickenbotham Discuss planning documentation review notes with Jordan Scott
08-Oct-2012	General (0000)	(US011701859)	Grade 1 (111)		1.9	525.0	997.50	Discuss planning documentation review notes with Jordan Scott
00 0 0 0 0 0 0 0 0 0 0 0 0	Planning (0001)	Prange,Benjamin R.	Senior-Grade 1		4.3	275.0	1 100 FO	Addressed executive level comments and notes regarding our
06-061-2012	Planning (0001)	(US012919221)	(421)		4.3	2/5.0		audit planning documentation and followed up with Patriot
		(03012919221)	(421)					personnel as necessary (4.3 hours).
08 Oct 2012	3rd Quarter (0004)	Redenius, Matthew David	Sonior Managor		0.5	430.0	215.00	Call with Katy Winkleman to discuss rejected contracts.
00-001-2012	Sid Quarter (0004)	(US012192437)	Grade 2 (212)		0.5	430.0	213.00	Call with Raty Winkleman to discuss rejected contracts.
08-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher	\ /		8.0	275.0	2 200 00	Meetings with various Patriot personnel to discuss PBC list and
00 001 2012	ora Quarter (000+)	(US012548690)	(423)		0.0	275.0		introduce staff (3.5); preparation of ARO quarterly workpapers
		(00012540050)	(423)					(2.5); preparation of AC book (2).
09-Oct-2012	General (0000)	Bozesky, Anne M.	Senior Manager-		0.5			Review of e-mails from client and to A.Ritz
00 000 2012	Contrar (cocc)	(US011459822)	Grade 4 (214)		0.0	430	210.00	Trovious of a mails from short and to think
09-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M.	Staff/Assistant-		0.3	190.0	57.00	Met with Julie Turley to discuss outstanding AP flux
	(**************************************	(US013141045)	Grade 4 (444)					explanations.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		0.5	190.0	95.00	Worked on documenting Debt workpapers and making requests
		(US013141045)	Grade 4 (444)					for significant flux explanations related to debt.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		1.5	190.0		Worked on Other Current Assets documentation and made
	, ,	(US013141045)	Grade 4 (444)					requests for significant flux explanations.
09-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M.	Staff/Assistant-		2.0	190.0	380.00	Updating A/R, AP, and Other Current Assets flux explanations.
	, ,	(US013141045)	Grade 4 (444)					
09-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M.	Staff/Assistant-		2.0	190.0	380.00	Tying out leads to trial balance.
	, ,	(US013141045)	Grade 4 (444)					
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		2.5	190.0	475.00	Worked on A/R documentation and updating flux explanations.
	·	(US013141045)	Grade 4 (444)					
09-Oct-2012	Planning (0001)	Prange,Benjamin R.	Senior-Grade 1		3.2	275.0		Addressed executive level review comments and notes, and
		(US012919221)	(421)					revisited control testing strategy to ensure significant controls are
								tested independently (3.2 hours)
09-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David			1.0	430.0	430.00	Discuss planning notes with engagement team.
		(US012192437)	Grade 2 (212)					

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Incur Date	Category	Employee	Rank	Hours		Bill Rate		Description
09-Oct-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	(9.0	275.0	,	Discussion with Matt Redenius and Sarah Miller to discuss planning changes due to bankruptcy (3); changes made to significant risks as a result of discussion (2), changes made to combined risk assessments as a result of discussion (2),
								changes made to UBT as a result of discussion (2)
	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(0.3	190.0		Reviewing and documenting AP contract.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(0.5	190.0		Working on Revenue workpaper documentation and making requests for significant flux explanations.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(8.0	190.0	152.00	Updating AP flux explanations and asking follow-up questions related to AP flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(8.0	190.0	152.00	Reviewing LCM Analyses and requesting LCM Analyses not yet received.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)		1.1	190.0	209.00	Adding note to the trial balance describing the workpaper and tying out leads to trial balance.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	,	1.2	190.0	228.00	Updating Other Current Assets flux explanations and asking follow-up questions related to Other Current Assets flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	,	1.3	190.0		Updating A/R flux explanations and asking follow-up questions relating to A/R flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	,	1.3	190.0	247.00	Worked on Debt documentation and updating flux explanations.
10-Oct-2012	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	,	1.3	190.0	247.00	Completing review/retest questionnaire templates for all review/retest controls relating to the Procurement to Pay control testing.
10-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)		1.1	525.0	577.50	Review of selenium correspondence and prelim analysis
10-Oct-2012	WT - Land Management (0014)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	(0.5	190.0	95.00	Documentation of Land Management WT
10-Oct-2012	TOC - Principal Test	Menchella, John (US012919148)	Staff/Assistant- Grade 4 (444)	2	2.0	190.0	380.00	Testing of FSCPMisc Controls
10-Oct-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant- Grade 4 (444)	2	2.0	190.0	380.00	Testing of FSCPReporting Controls
10-Oct-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant- Grade 4 (444)	;	3.0	190.0	570.00	Testing of Land Management Controls
10-Oct-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)		9	9.0	275.0		Input of new testing templates for all test of control processes, including review, retest, and independent test of control templates.
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(0.4	190.0	76.00	Updating Other Current Assets flux explanations.
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(0.5	190.0	95.00	Worked on documentation of Investments.
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	(0.6	190.0		Updating inventory documentation and flux explanations and asking follow-up questions regarding flux explanations received for inventory.

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11-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (USD13141045) Grade 4 (444) Control of the Control o		Category		Rank	Hours	Bill Rate	Total	Description
11-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Frange, Benjamin R. Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Section (Grade 1) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Grade 4 (444) 13-00-2012 3rd Quarter (0004) Grade 4 (444)	11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	1.3	190.0	247.00	Updating Revenue Flux explanations and asking follow-up
11-Oct-2012 3rd Quarter (0004) Follimer, Zachary M. Staff/Assistant-			(US013141045)	Grade 4 (444)				questions regarding flux explanations received regarding
11-Oct-2012 3rd Quarter (0004) Estimate 2-cachary M. (US013141045) Grade 4 (444) Cachary 11-Oct-2012 Planning (0001) Folimer 2-cachary M. (US013141046) Grade 4 (444) Cachary 11-Oct-2012 Planning (0001) Prange, Benjamin R. (1002) Cachary 11-Oct-2012 TOC - Principal Test (10022) (421) Cachary 11-Oct-2012 TOC - Principal Test (10022) (423) (4								
11-Oct-2012 3rd Quarter (0004) Follimer_Zachary M. Staff/Assistant- 1.0 Clay 13414045) Grade 4 (444) 1.0 Clay 13414045) Grade 4 (3rd 4) Clay 13744045) Clay 137440	11-Oct-2012	3rd Quarter (0004)			1.3	190.0	247.00	
11-Oct-2012 Planning (0001) Priange, Benjamin R. Secinor-Grade 1 2.3 275.0 632.59 Addressed executive level comments related to planning (0012) Planning (0012								occurred in the various BS and IS accounts.
11-Oct-2012 Planning (0001) Prange, Benjamin R. (US01919221) (US1) (US01919221) (US01919222) (US019	11-Oct-2012	3rd Quarter (0004)			3.3	190.0	627.00	
11-Oct-2012 TOC - Principal Test Pramar (Keeley Statf/Assistant- Cub Statf/Assistant- Statf/Assistant- Cub Statf/Assistant- Statf/Assistant- Statf/Assistant- Cub Statf/Assistant- Statf								
11-Oct-2012 TOC - Principal Test Grange Benjamin R (241) (US0129921) (US0129921) (US0129921) (US0129921) (US0129921) (US0129921) (US0129921) (US0129921) (US012548690) (US012544640) (US0125446690) (US01254	11-Oct-2012	Planning (0001)			2.3	275.0	632.50	
11-Oct-2012 3rd Quarter (0004) ScutLordan Christopher Senior-Grade 3 8.0 275.0 2.200.00 Preparation of quarterly review memorandum (3) and overall analytical review (5) 12-Oct-2012 Planning (0001) Farmar Keeley (US013072652) Staff/Assistant- (US013074652) Staff/Assistant- (US01307467405) Staff/Assistant- (US01307467405) Staff/Assistant- (US01307467405) Staff/Assistant- (US01307467405) Staff/Assistant- (US01307467405) Staff/Assistant- (US01307467405) Grade 4 (444) Staff/Assistant- (US0130746498) Grade 4 (444) Staff/Assistant- (US01207467405) Grade 4 (444) Staff/Assistant- (US012074618) Grade 4 (444) G								documentation (2.3 hours).
11-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher Senior-Grade 3 (423) (US012546890) (423) (423)	11-Oct-2012	•	9		2.6	275.0	715.00	
12-Oct-2012 Planning (0001) Farmar, Keeley (JS147Assistant- (JS013072652) Grade 3 (443) Clot-2012 TOC - Principal Test (JS013141045) Grade 4 (444) Clot-2012 Grade 3 (443) Clot-2012 Grade 3 (443) Clot-2012 Grade 3 (443) Clot-2012 Grade 3 (443) Grade 4 (444) Grade 4 (44								remaining open items (2.6 hours)
12-Oct-2012 Planning (0001) Farmar, Keeley (US013072652) Grade 3 (443) 17.7 190.0 323.00 Filled out the scheduling request form for January 2013 - June 2014 12-Oct-2012 TOC - Principal Test (US013072652) Grade 3 (443) 190.0 1,197.00 Documented Comp & Benefits TOC (4.6 hours); Documented (US013072652) Grade 3 (443) 1,197.00 Documented Comp & Benefits TOC (4.6 hours); Documented PTP TOC (1.7 hours) 1,197.00 Documented Comp & Benefits TOC (4.6 hours); Documented PTP TOC (1.7 hours) 1,197.00 Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters. 1,197.00 1,109.00 1	11-Oct-2012	3rd Quarter (0004)			8.0	275.0	2,200.00	
12-Oct-2012 TOC - Principal Test (DS013072652) Grade 3 (443) (Sat 3 190.0 1,197.00 Documented Comp & Benefits TOC (4.6 hours); Documented (D022) (DS013072652) Grade 3 (443) (DS013072652) (DS013072652) Grade 3 (443) (DS013072652) (DS01307262) (DS01307			(US012548690)	(423)				analytical review (5)
12-Oct-2012 TOC - Principal Test (DS013072652) Grade 3 (443) (Sat 3 190.0 1,197.00 Documented Comp & Benefits TOC (4.6 hours); Documented (D022) (DS013072652) Grade 3 (443) (DS013072652) (DS013072652) Grade 3 (443) (DS013072652) (DS01307262) (DS01307	12-Oct-2012	Planning (0001)	Farmar Keeley	Staff/Assistant-	17	190.0	323.00	Filled out the scheduling request form for January 2013 - June
12-Oct-2012 TOC - Principal Test Farmar, Keeley Staff/Assistant- (U0322) (U013072652) Grade 3 (443) PT TOC (1.7 hours)	12 000 2012	r lanning (0001)			1.,	100.0	020.00	· · · · · · · · · · · · · · · · · · ·
12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 13-0.6 190.0 114.00 Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters. 12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 13-0.0 10.0	12-Oct-2012	TOC - Principal Test			6.3	190.0	1.197.00	
12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 1.3 190.0 114.00 Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters. 12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 1.3 190.0 247.00 Updating AP flux explanations. 12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 1.3 190.0 1.045.00 Worked on documentation of investments workpapers. 12-Oct-2012 3rd Quarter (0000) Hickenbotham, Michael Partner/Principal- (0022) Grade 1 (111) 1.2 1.3 190.0 1.050.00 Review of liabilities subject to compromise with Matt Redenius 1.2 1.3	12 001 2012				0.0		1,101100	
12-Oct-2012 3rd Quarter (0004) Follmer Zachary M. Staff/Assistant- 1.3 190.0 247.00 Updating AP flux explanations.	12-Oct-2012				0.6	190.0	114.00	Making copies of rep letters, scanning rep letters to e-mail, and
12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 5.5 190.0 1,045.00 Worked on documentation of investments workpapers. 12-Oct-2012 General (0000) Hickenbothan-Michael W (US013141045) Grade 4 (444) 2.0 525.0 1,050.00 Review of liabilities subject to compromise with Matt Redenius W (US011343489) Grade 1 (1111) Grade 4 (444) 12-Oct-2012 TOC - Principal Test (0022) (US012919148) Grade 4 (444) (US012919148) Grade 4 (44		(*****)						
12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 5.5 190.0 1,045.00 Worked on documentation of investments workpapers.	12-Oct-2012	3rd Quarter (0004)			1.3	190.0	247.00	Updating AP flux explanations.
12-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 5.5 190.0 1,045.00 Worked on documentation of investments workpapers.		(,		Grade 4 (444)				
12-Oct-2012 General (0000)	12-Oct-2012	3rd Quarter (0004)			5.5	190.0	1,045.00	Worked on documentation of investments workpapers.
12-Oct-2012 TOC - Principal Test (0022) (US012919148) Grade 4 (444) 190.0 266.00 Tested controls related to the Capital Expenditure Process (US012919148) Grade 4 (444) 190.0 266.00 Tested controls related to the Land Management Process (US012919148) Grade 4 (444) 190.0 266.00 Tested controls related to the Land Management Process (US012919148) Grade 4 (444) 190.0 266.00 Tested controls related to the Land Management Process (US012919148) Grade 4 (444) 190.0 266.00 Tested controls related to PTP process (US012919148) Grade 4 (444) 190.0 285.00 Tested controls related to PTP process (US012919148) Grade 4 (444) 190.0 323.00 Tested controls related to PTP process (US012919148) Grade 4 (444) 190.0 323.00 Tested controls related to the FSCP process (US012919148) Grade 4 (444) 190.0 329.00 Documented tax workpapers for the Q3 review procedures (US012919148) Grade 4 (444) 190.0 399.00 Documented tax workpapers for the Q3 review procedures (US012919148) Grade 4 (444) 190.0 301.00 Review of AC book (US0129437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Senior Manager (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Senior Manager (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Senior Manager (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher (US012548690) (423) 430.0 275.0 2,200.00 Preparation of Q3 income taxes (4.5) and Q3 environmental liabilities (4.5) for purposes of our third quarter review. 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the		, ,	(US013141045)	Grade 4 (444)				
12-Oct-2012 TOC - Principal Test Menchella, John Grade 4 (444) 12-Oct-2012 TOC - Principal Test Menchella, John Grade 4 (444) 14-Oct-2012 TOC - Principal Test Menchella, John Grade 4 (444) 14-Oct-2012 TOC - Principal Test Menchella, John Grade 4 (444) 14-Oct-2012 TOC - Review of IA Menchella, John Staff/Assistant- 1.5 190.0 285.00 Tested controls related to the Land Management Process (US012919148) Grade 4 (444) 12-Oct-2012 TOC - Principal Test Menchella, John Staff/Assistant- 1.5 190.0 285.00 Tested controls related to PTP process. (US012919148) Grade 4 (444) 12-Oct-2012 TOC - Principal Test Menchella, John Staff/Assistant- 1.7 190.0 323.00 Tested controls related to the FSCP process (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Menchella, John Staff/Assistant- 2.1 190.0 399.00 Documented tax workpapers for the Q3 review procedures 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Senior Manager- 0.7 430.0 301.00 Review of AC book (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Senior Manager- 1.5 430.0 645.00 Review of Q3 income taxes (4.5) and Q3 environmental (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher Senior-Grade 3 8.0 275.0 2,200.00 Preparation of Q3 income taxes (4.5) and Q3 environmental (US012548690) (US012548690) (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the	12-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	2.0	525.0	1,050.00	Review of liabilities subject to compromise with Matt Redenius
12-Oct-2012 TOC - Principal Test (D022)			W (US011343489)	Grade 1 (111)				·
12-Oct-2012 TOC - Principal Test (0022)	12-Oct-2012	TOC - Principal Test			1.3	190.0	247.00	Tested controls related to the Capital Expenditure Process
12-Oct-2012 TOC - Review of IA Menchella, John Staff/Assistant- 1.5 190.0 285.00 Tested controls related to PTP process. (0021) (US012919148) Grade 4 (444) 12-Oct-2012 TOC - Principal Test (0022) (US012919148) Grade 4 (444) 1.7 190.0 323.00 Tested controls related to the FSCP process (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Menchella, John Staff/Assistant- (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David Grade 2 (212) (US012192437) (US012192437) Grade 2 (212) (US012192437) (US01								
12-Oct-2012 TOC - Review of IA (0021)	12-Oct-2012	TOC - Principal Test			1.4	190.0	266.00	Tested controls related to the Land Management Process
12-Oct-2012 TOC - Principal Test Menchella, John Staff/Assistant- 1.7 190.0 323.00 Tested controls related to the FSCP process (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Menchella, John Staff/Assistant- (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher (US012548690) (US012548690) Scott, Jordan Christopher (US012548690) (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.3 190.0 57.00 Making copies of the 10-Q. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the		(0022)						
12-Oct-2012 TOC - Principal Test (0022) Menchella, John (US012919148) Grade 4 (444) 1.7 190.0 323.00 Tested controls related to the FSCP process (10022) 12-Oct-2012 3rd Quarter (0004) Menchella, John (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius, Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher (US012548690) (423) 8.0 275.0 2,200.00 Preparation of Q3 income taxes (4.5) and Q3 environmental (iabilities (4.5) for purposes of our third quarter review. 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the	12-Oct-2012				1.5	190.0	285.00	Tested controls related to PTP process.
Coct-2012 3rd Quarter (0004) Menchella, John (US012919148) Grade 4 (444)								
12-Oct-2012 3rd Quarter (0004) Menchella,John (US012919148) Grade 4 (444) 12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David Senior Manager- (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David Senior Manager- (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David Senior Manager- (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David Senior Manager- (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott,Jordan Christopher (US012548690) (423) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Grade 4 (444)	12-Oct-2012	•			1.7	190.0	323.00	Tested controls related to the FSCP process
Curior Continue Curior Con	10.0					100.0		
12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David (US012192437) Review of Quarter (QUS012192437) Review of QUINTER (QUS012192437) Review of QUS01200 Review of AC book (QUS012192437) Review of AC book (QUS012192437) Review of QUS01200 Review of AC book (QUS012192437) Review of AC book (QUS012192437) Review of AC book (QUS0120192437) Review of AC book (QUS012	12-Oct-2012	3rd Quarter (0004)			2.1	190.0	399.00	Documented tax workpapers for the Q3 review procedures
Cot-2012 3rd Quarter (0004) Redenius,Matthew David (US012192437) Grade 2 (212)	40.0.40040	0.10			0.7	100.0	204.00	D : (AO)
12-Oct-2012 3rd Quarter (0004) Redenius,Matthew David (US012192437) Grade 2 (212) 12-Oct-2012 3rd Quarter (0004) Scott,Jordan Christopher (US012548690) Scott,Jordan Christopher (US012548690) Follmer,Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer,Zachary M. Staff/Assistant- (US013141045) Staff/	12-Oct-2012	3rd Quarter (0004)		-	0.7	430.0	301.00	Review of AC book
Continue of the following of the follo	10.0 1.0010	0.10 (0004)				100.0	0.45.00	
12-Oct-2012 3rd Quarter (0004) Scott, Jordan Christopher (US012548690) Scott, Jordan C	12-Oct-2012	3rd Quarter (0004)			1.5	430.0	645.00	review of quarterly procedures (AR, inventory, prepaids)
(US012548690) (423) liabilities (4.5) for purposes of our third quarter review. 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the	40.0+ 0040	2nd O. anton (0004)			0.0	075.0	2 200 00	Proposition of O2 income toward (4.5) and O2 any income antal
15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. (US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 T6.00 Worked on agreeing out Liabilities Subject to Compromise to the	12-Oct-2012	3rd Quarter (0004)			8.0	2/5.0	2,200.00	
(US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the			(03012340090)	(423)				mabilities (4.5) for purposes of our third quarter review.
(US013141045) Grade 4 (444) 15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the	15-Oct-2012	3rd Quarter (0004)	Follmer Zachary M	Staff/Assistant-	0.3	190.0	57.00	Making copies of the 10-Q
15-Oct-2012 3rd Quarter (0004) Follmer, Zachary M. Staff/Assistant- 0.4 190.0 76.00 Worked on agreeing out Liabilities Subject to Compromise to the	.5 55. 2512					100.0	050	
	15-Oct-2012	3rd Quarter (0004)			0.4	190.0	76.00	Worked on agreeing out Liabilities Subject to Compromise to the
	10 300 2012				0.4	100.0	, 3.30	

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Incur Date	Category	Employee	Rank	Hours		Bill Rate		Description
15-Oct-2012	TOC - Review of IA	Follmer,Zachary M.	Staff/Assistant-		0.9	190.0		Completing review/retest templates for Taxes & Land
	(0021)	(US013141045)	Grade 4 (444)					Management Controls.
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		3.0	190.0	570.00	Worked on documentation of Investments.
		(US013141045)	Grade 4 (444)					
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		4.7	190.0	893.00	Worked on tying out the 10-Q.
		(US013141045)	Grade 4 (444)					
15-Oct-2012	General (0000)		Partner/Principal-		0.5	525.0	262.50	Review of changes to combined risk assessment for bankruptcy
		W (US011343489)	Grade 1 (111)					matters
15-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	-	0.7	525.0	367.50	Review of impairment memo regarding met coal
		W (US011343489)	Grade 1 (111)					
15-Oct-2012	General (0000)		Partner/Principal	_	1.5	525.0	787.50	Review and preparation of third quarter audit comm materials
		W (US011343489)	Grade 1 (111)					
15-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal		0.4	525.0	210.00	Discuss rejected contracts with Katy Winkelmann
		(US011701859)	Grade 1 (111)					
15-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-	-	0.5	525.0	262.50	Meet with Joe Bean to discuss quarterly legal update
17.0	0 1 (2222)	(US011701859)	Grade 1 (111)					
15-Oct-2012	General (0000)		Partner/Principal-		1.1	525.0	577.50	Review Form 10-Q
45.0-1.0040	0 1 (0000)	(US011701859)	Grade 1 (111)		0.4	505.0	1 007 50	Decision OO consequences in the control of the cont
15-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-		3.1	525.0		Review Q3 summary review memorandum, overall analytic and
45.0-1.0040	01 0	(US011701859)	Grade 1 (111)		0.0	100.0		impairment memo
15-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David			0.3	430.0	129.00	Meeting with Katie Winkleman to discuss impairment.
15 Oct 2012	3rd Quarter (0004)	(US012192437) Redenius,Matthew David	Grade 2 (212)		4.0	430.0	1 700 00	review of quarterly procedures, noncurrent liabilities, AP,
15-001-2012	31d Quarter (0004)	(US012192437)	Grade 2 (212)		4.0	430.0		derivatives.
15 Oct 2012	General (0000)	Saphian,Ruth M	Partner/Principal-		1.4	525.0		Read and provide questions and comments on 10-Q
15-001-2012	General (0000)	(US011345726)	Grade 1 (111)		1.4	525.0	733.00	Read and provide questions and comments on 10-Q
15-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher			9.5	275.0	2 612 50	Meeting with Jessica and Julie to discuss client deliverables
13-001-2012	Jid Quarter (0004)	(US012548690)	(423)		3.5	275.0		(1.5), preparation of Impairment workpapers (5.3), preparation of
		(00012340030)	(423)					overall analytical review (2.7)
15-Oct-2012	TSRS (0010)	Wells,Benjamin E	Staff/Assistant-		1.3	190.0		ITGC Walkthroughs LA-5 New Users (1.3 hr);
10 001 2012	1010 (0010)	(US012919293)	Grade 4 (444)		1.0	100.0	217.00	Tree training by Erro tron cools (1.5 iii),
16-Oct-2012	3rd Quarter (0004)	Atwood, Ranie Jo	Senior Manager-		1.2		516.00	Q3 Tax Workpaper Review
10 001 2012	0.4 444.10. (000.)	(US012835180)	Grade 1 (211)			430	0.0.00	as ran trompapor tronon
16-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-		8.5	190.0	1.615.00	Worked on tying out the 10-Q for the entire day.
	(222)	(US013141045)	Grade 4 (444)				,	, , , , , , , , , , , , , , , , , , , ,
16-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-		1.7	525.0	892.50	Review Q3 Form 10-Q draft
	, ,	(US011701859)	Grade 1 (111)					
16-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher	Senior-Grade 3	1	0.0	275.0	2,750.00	Review of quarterly hedging workpapers (3.4), review of quarterly
		(US012548690)	(423)					AP workpapers (3.8), review of quarterly inventory workpapers
								(2.8)
16-Oct-2012	3rd Quarter (0004)	Stone,Trevor	Senior-Grade 1		5.0	275.0	1,375.00	Review of the Tax Provision workpapers for Q3 FY 2012. Draft
		(US012967678)	(421)					of Tax Provision memo.
16-Oct-2012	TSRS (0010)	Wells,Benjamin E	Staff/Assistant-		4.7	190.0	893.00	LA Walkthrough LA-5 Terminations (1 hr); Operations WT OT-1
		(US012919293)	Grade 4 (444)					Mainframe (1.1 hrs); Operations WT OT-1 Windows (.9 hrs);
								Operations WT OT-3 Job Failure (.7 hrs); Opeations WT
								Narrative (1 hr)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Oct-2012	3rd Quarter (0004)	Atwood,Ranie Jo	Senior Manager-	1.4		602.00	Q3 Tax Workpaper Review
	, ,	(US012835180)	Grade 1 (211)		430		
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	190.00	Worked on updating AP flux explanations.
		(US013141045)	Grade 4 (444)				
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	2.3	190.0	437.00	Worked on documentation of our Equity review.
		(US013141045)	Grade 4 (444)				
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	6.2	190.0	1,178.00	Worked on tying out the 10-Q.
		(US013141045)	Grade 4 (444)				
17-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher	Senior-Grade 3	8.0	275.0	2,200.00	Preparation of quarterly Journal Entry testing memorandum (4),
		(US012548690)	(423)				review of quarterly BOD minutes (2.5), preparation of DIP
							financing expense testing (1.5)
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	190.00	Printed off Audit Committee meeting minutes, reviewed them,
		(US013141045)	Grade 4 (444)				and made them into workpapers.
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	190.00	Worked on tying out the 10-Q.
		(US013141045)	Grade 4 (444)				
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	2.0	190.0	380.00	Worked on tying out the statement of cash flows.
		(US013141045)	Grade 4 (444)				
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	5.3	190.0	1,007.00	Worked on documenting our review of equity.
		(US013141045)	Grade 4 (444)				
18-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-	3.1	525.0	1,627.50	Review Q3 Form 10-Q draft
		(US011701859)	Grade 1 (111)				
18-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher	Senior-Grade 3	9.0	275.0	2,475.00	Review of Tie-Out (5.5) and review of cash flow portion of tie-out
		(US012548690)	(423)				(3.5)
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	1.0	190.0	190.00	Received new version of the 10-Q. Reviewed for changes from
		(US013141045)	Grade 4 (444)				prior version.
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	3.0	190.0	570.00	Worked on tying out the statement of cash flows.
		(US013141045)	Grade 4 (444)				
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M.	Staff/Assistant-	3.5	190.0	665.00	Worked on Journal entry testing, inquiring of entry
		(US013141045)	Grade 4 (444)				preparers/approvers, performing rollforward testing, and
							documenting all of the above.
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	0.3	525.0	157.50	Discussion and review of seleunium updates with Sarah Miller
		W (US011343489)	Grade 1 (111)				
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	0.4	525.0	210.00	Audit comm preparation call with Bob Viets
		W (US011343489)	Grade 1 (111)				
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	0.5	525.0	262.50	Review of impairment calcluations and analysis
		W (US011343489)	Grade 1 (111)				
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	1.3	525.0	682.50	Reviw of subject to compromise listing details with Jordan Scott
		W (US011343489)	Grade 1 (111)				
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	1.4	525.0	735.00	Discussion of contract rejections with Sarah Miller and Katy
		W (US011343489)	Grade 1 (111)				Winklemen and review of memorandum
19-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	2.0	525.0	1,050.00	Review of draft 10q and footnote disclosures
		W (US011343489)	Grade 1 (111)				
19-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal	0.4	525.0	210.00	Meet with Katy Winklemann to discuss 10-Q comments
		(US011701859)	Grade 1 (111)				
19-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal	0.5	525.0	262.50	Call with Bob Viets in preparation of audit committee meeting
		(US011701859)	Grade 1 (111)				

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ncur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Oct-2012	General (0000)	Miller,Sarah J	Partner/Principal-	3.2	525.0	1,680.00	Review impairment analysis, draft letter of representations,
		(US011701859)	Grade 1 (111)				contract rejection memo
19-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	275.0	2,007.50	Preparation of reorg expense workpapers (4.3) and review of rejected contracts memorandum (3)
22-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	190.0	152.00	Documenting revenue by mine.
22-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.3	190.0	627.00	Worked on journal entry testing and meeting with the preparers/approvers of selected journal entries to discuss business purpose of the selected entries.
	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.2	190.0		Worked on tying-out the 10-Q, mostly working through Gaurantor/Non-Gaurantor schedules and transferring tickmarks to clean copy of the 10-Q.
	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)		525.0		Review of LSTC details and contract rejection memos
	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.3	525.0	682.50	Review of Evergreen transaction and memos
22-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Review of draft 10q and disclosures
22-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.8	525.0	945.00	Audit Comm preparation and meeting
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525.0	367.50	Review changes to draft of Form 10-Q
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525.0	420.00	Review memo related to Evergreen contract
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.3	525.0	682.50	Review 3rd quarter minutes of board of directors
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.9	525.0	997.50	Attend audit committee meeting
22-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275.0	2,337.50	Review of guarantee/non guarantor portion of 10-Q tie-out (3), review of Evergreen memo (1.5), review of FN 1-15 of 10-Q tie-out (4)
23-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.6	525.0	315.00	Review of draft 10q and disclosures
23-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.6	525.0	840.00	Review of LSTC details and contract rejection memos
23-Oct-2012	General (0000)	W (US011343489)	Partner/Principal- Grade 1 (111)	2.0	525.0	1,050.00	Review of updated impairment analysis
23-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430.0	430.00	Review checklists and independence
23-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)		2.0	430.0	860.00	Review of 10Q
23-Oct-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.4	525.0	735.00	Review impairment workpapers
23-Oct-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	2.1	525.0	1,102.50	Read SRM, OAR, Impairment Memo, EVergreen Memo

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ncur Date	Category	Employee		Hours	Bill Rate	Total	Description
23-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.8	275.0	1,320.00	Review of Patriot's debt compliance certificate and related workpapers (2.25) and review of JE testing (2.5)
23-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275.0	1,375.00	Sending items to independent review partner for review (1) and addressing comments our independent review partner had on our review workpapers (4).
	3rd Quarter (0004)	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	1.8	430.0		Tax Memo
	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525.0		Discussion of EQR review comments with Ruth Saphian
	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	375.0		Planning for testing of application controls for all inscope applications
	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)		525.0		Type up questions to audit team from review of all quarterly documents
	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.5	525.0		Check changes on new version of 10-Q. REview final footnotes and MD&A
24-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.5	275.0	1,787.50	Update of OAR for partner and manager comments (2.5), inquiry of Katy Winkelmann for questions from minutes (1.5), additional re-work performed on journal entry testing (2.5)
26-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)		525.0	315.00	Review changes to Form 10-Q draft (.4), discuss comments related to changes with Katy Winkelmann (.2)
26-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525.0	367.50	Review 10-Q disclosure checklist
26-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.0	430.0	860.00	Review of GAAP checklist and 10Q
29-Oct-2012	3rd Quarter (0004)	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	0.4	430.0	172.00	Update to Q3 Tax memo for West Virginia law change
29-Oct-2012	3rd Quarter (0004)	Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	0.5	525	262.50	Memo changes - WV tax rate change; discuss with Ranie
29-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Final review of 10q draft and related changes
29-Oct-2012	3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	525.0	787.50	Review of tax memorandum
29-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	210.00	Review audit committee call materials
29-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)		3.0	430.0	1,290.00	Review of GAAP checklist, SRM
	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0		Review of WWMV Impairment Memo (2.5), legal letter (1.5), changes made to rep letter (1.25), and coordination of sign-offs with partners for review report approval (2.75)
30-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)		525.0	525.00	Audit committee meeting to approve 10q
30-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.6	525.0	315.00	Audit committee call to discuss Form 10-Q

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10/1/2012 -- 10/31/2012 Fee Detail

Ernst & Young LLP

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
31-Oct-2012	General (0000)	Hickenbotham, Michael	Partner/Principal-	0.5	525.0	262.50	Review of audit stratefy scoping documentation
		W (US011343489)	Grade 1 (111)				
31-Oct-2012	3rd Quarter (0004)	Hornburg,David E	Executive	0.5	525.0	262.50	Review of tax provision and memo
		(US011340148)	Director-Grade 1				
			(131)				

387.1

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Atwood,Ranie Jo	Senior Manager-Grade 1	Administration - Bankruptcy Fee Preapproval Template (PCAOB	10/16/2012	430	1.8		Administrative
US012835180)	(211)	Rule 3524(c)) for audit committee					
Atwood,Ranie Jo	Senior Manager-Grade 1	Administration - Bankruptcy Fee Preapproval Template (PCAOB	10/17/2012	430	0.4	172	Administrative
US012835180)	(211)	Rule 3524(c)) for audit committee	40/00/00/	15.5		46.5	A destate the Con-
Bozesky,Anne M.	Senior Manager-Grade 4	E-mails regarding kick-off and work plan for project.	10/23/2012	430	1	430	Administrative
US011459822)	(214)						
Ruhmann, Kymberly C.	Staff/Assistant-Grade 3	Save electronic files to Bankruptcy folder on eDocs	10/23/2012	190	0.4	76	Administrative
US013088154)	(443)						
Bozesky,Anne M.	Senior Manager-Grade 4	kick off meeting with staff to gather SEC documents for study.	10/24/2012	430	1	430	Administrative
US011459822)	(214)		10/01/0010	400			
Ruhmann,Kymberly C. US013088154)	Staff/Assistant-Grade 3 (443)	Save electronic files to Bankruptcy folder on eDocs	10/24/2012	190	0.3	57	Administrative
Oohrmann,Charles	Executive Director-Grade 1	Prepare bullet point summary of tax categories for treatment of	8/27/2012	525	0.4	210	Federal Consulting Services
JS011339157)	(131)	service provder fees during bankruptcy (deductible, capitalizable,					
		amortizable) and forward to Rich Hoffman so that Patriot can					
		segregate costs incurred going forward.					
lagg,Nancy A.	Executive Director-Grade 1	return call/meet with stan to discuss post petition tax definitions for	8/28/2012	525	0.4	210	Federal Consulting Services
JS011940912)	(131)	MOR's					
ohrmann,Charles	Executive Director-Grade 1	Call with Rich Hoffman regarding bankruptcy meeting with	9/5/2012	525	0.2	105	Federal Consulting Services
JS011339157)	(131)	accounting and audit committee presentation of bankruptcy tax					
		matters					
ohrmann,Charles	Executive Director-Grade 1	Gather Section 382 data request and forward to Rich Hoffman	9/5/2012	525	0.4	210	Federal Consulting Services
JS011339157)	(131)	explaining information for Patriot ownership history and Magnum					
		acquisition issues					
eptula,Stanley L	Partner/Principal-Grade 1	consideration of treatment under §382 for potential fair value of	9/13/2012	600	0.8	480	Federal Consulting Services
JS011350135)	(111)	reserves in excess of tax basis; Potential for this excess increasing					
		the annual limit on loss carryovers in the event of an ownership					
		change.					
Deptula,Stanley L	Partner/Principal-Grade 1	consideration of treatment under §382 for potential fair value of	9/14/2012	600	0.9	540	Federal Consulting Services
JS011350135)	(111)	reserves in excess of tax basis; Potential for this excess increasing					
		the annual limit on loss carryovers in the event of an ownership					
		change.					
Deptula,Stanley L	Partner/Principal-Grade 1	research and review of treatment for potential built in gain under	9/25/2012	600	0.4	240	Federal Consulting Services
JS011350135)	(111)	§382 relating to fair value of reserves and run off of cost depletion					
Deptula,Stanley L	Partner/Principal-Grade 1	Review of 382 questions and information request detail.	9/27/2012	600	0.6	360	Federal Consulting Services
US011350135)	(111)						
Deptula,Stanley L	Partner/Principal-Grade 1	research and review of treatment for potential built in gain under	9/28/2012	600	0.7	420	Federal Consulting Services
US011350135)	(111)	§382 relating to fair value of reserves and run off of cost depletion					
Deptula,Stanley L	Partner/Principal-Grade 1	call on §382 document request and response from company	10/1/2012	600	0.3	180	Federal Consulting Services
US011350135)	(111)						
Ritz,Amy Felice	Executive Director-Grade 1	call with client re information request for 382 work	10/1/2012	600	0.5	300	Federal Consulting Services
JS011539989)	(131)						
ozesky,Anne M.	Senior Manager-Grade 4	e-mails from client, and to A.Ritz	10/8/2012	430	0.5	215	Federal Consulting Services
US011459822)	(214)						
ozesky,Anne M.	Senior Manager-Grade 4	e-mails from client, and to A.Ritz	10/9/2012	430	0.5	215	Federal Consulting Services
JS011459822)	(214)						
eptula,Stanley L	Partner/Principal-Grade 1	discuss Built in gain position for reserves under §382; discuss	10/9/2012	600	0.2	120	Federal Consulting Services
JS011350135)	(111)	treatment of modified payable amounts agreed with vendors;					
		discussion with Patriot tax director.					

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category		
Deptula,Stanley L	Partner/Principal-Grade 1	meeting at Patriot to discuss treatment of claims and priority of tax	10/9/2012	600	2.6	1560	Federal Consulting Services		
(US011350135)	(111)	liabiliities; Met with tax director, P. Kaoufmann, ch 11 outside					-		
		consultant, Payables group;							
Dohrmann,Charles	Executive Director-Grade 1	Meeting at Patriot Coal to discuss Top 50 tax banruptcy issues and	10/9/2012	525	3.1	1627.5	Federal Consulting Services		
(US011339157)	(131)	cover historical background for issues identified by Nancy Flagg;					-		
		preparation of materials for meeting							
Flagg,Nancy A.	Executive Director-Grade 1	prep for Top 50 meeting (read docs on plane) and addit web	10/9/2012	525	3.4	1785	Federal Consulting Services		
(US011940912)	(131)	reserach 1.2; Top50 meeting with patriot team 2.2;					· ·		
Flagg, Nancy A.	Executive Director-Grade 1	compile RFPD docs and send to Rich Hoffman	10/12/2012	525	1.6	840	Federal Consulting Services		
(US011940912)	(131)						S .		
Bozesky, Anne M.	Senior Manager-Grade 4	review of information, e-mail to Amy	10/15/2012	430	0.3	129	Federal Consulting Services		
(US011459822)	(214)	,					g		
Bozesky, Anne M.	Senior Manager-Grade 4	review of information, e-mail to Amy	10/19/2012	430	1	430	Federal Consulting Services		
(US011459822)	(214)	,					g		
Bozesky, Anne M.	Senior Manager-Grade 4	Request for information review of documents	10/22/2012	430	1.5	645	Federal Consulting Services		
(US011459822)	(214)								
Bozesky, Anne M.	Senior Manager-Grade 4	Call with Amy for 382 cube questions	10/23/2012	430	0.5	215	Federal Consulting Services		
(US011459822)	(214)		. 0, 20, 20 . 2		0.0	2.0	. cacrai concaming cornect		
Bozesky,Anne M.	Senior Manager-Grade 4	Request for information review of documents	10/23/2012	430	0.5	215	Federal Consulting Services		
(US011459822)	(214)	Troquest for all entire to the transfer of the	. 0, 20, 20 . 2	.00	0.0		Todoral Consuming Connect		
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	1.4	266	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2008; uploaded these documents to	10/2 1/2012	100		200	Todoral Concalling Convices		
(00010170701)	(440)	eDocs.							
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.2	38	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2009; uploaded these documents to	10/24/2012	130	0.2		Caerai Consulting Cervices		
(63013170701)	(443)	eDocs.							
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.2	38	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2010; uploaded these documents to	10/24/2012	130	0.2	30	l ederal Consulting Cervices		
(03013170701)	(443)	leDocs.							
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.4	76	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2011; uploaded these documents to	10/24/2012	190	0.4	70	l ederal Consulting Services		
(03013176761)	(443)	leDocs.							
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	0.1	10	Federal Consulting Services		
(US013176761)		related to transactions in 2012; uploaded these documents to	10/24/2012	190	0.1	19	Federal Consulting Services		
(05013176761)	(443)	l · · ·							
Couch Timothy	Staff/Assistant-Grade 3	eDocs. Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/24/2012	190	1.1	200	Federal Consulting Services		
Couch, Timothy			10/24/2012	190	1.1	209	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2007; uploaded these documents to							
Carrage Tana	Manager Crade 2 (222)	eDocs.	40/04/0040	075	0.5	407.5	Fadaral Caraciltica Carriaga		
Savage,Tara	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper	10/24/2012	375	0.5	187.5	Federal Consulting Services		
(US012433378)	01-11/10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	preparations	10/05/0010	100	0.7	400	F. J. J. O. J. J. W. J. J. O. J.		
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.7	133	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2010; uploaded these documents to							
0 1 7: 11	0. "'A 0	eDocs.	10/05/05:5						
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.7	133	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2011; uploaded these documents to				1			
		eDocs.					<u> </u>		
Couch, Timothy	Staff/Assistant-Grade 3	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs)	10/25/2012	190	0.6	114	Federal Consulting Services		
(US013176761)	(443)	related to transactions in 2009; uploaded these documents to				1			
		eDocs.				ļ			
Bozesky, Anne M.	Senior Manager-Grade 4	call with COE for spreadsheet inputs	10/26/2012	430	3	1290	Federal Consulting Services		
(US011459822)	(214)								

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Planning meeting; walked through engagement templates and discussed source documents related to tax years 2007-2012	10/26/2012	190	2.3		Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to learn how to use the Main Lead Sheet and the 5% Shareholder Spreadsheet templates to apply for Patriot Coal use	10/26/2012	190	2.3	437	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	-2.3	-862.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	3	1125	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	2.3		Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2007	10/29/2012	190	1.3	247	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2008 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2009 tax year for Section 382 study	10/29/2012	190	0.2		Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2010 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2011 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2012 tax year for Section 382 study	10/29/2012	190	0.2		Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Examined client binders for mention of Section 382 in prior tax years; years examined were 1994 and 2001 through 2007	10/29/2012	190	2		Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2008	10/29/2012	190	1.7		Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2009	10/29/2012		2.1		Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2007	10/29/2012	190	0.5	95	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim egarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/29/2012	375	1	375	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2007	10/30/2012	190	0.2	38	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2008	10/30/2012	190	2	380	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2010	10/30/2012	190	2	380	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2009	10/30/2012	190	2	380	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2011	10/30/2012	190	1	190	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2012	10/31/2012	190	0.8	152	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim egarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/31/2012	375	0.5	187.5	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	print BK web docs to prep for mtg and get BK books from office for client	10/7/2012	525	1	525	SALT Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	respond to bernie dougherty re: unclaimed property quesiton	10/10/2012	525	0.9	472.5	SALT Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	property tax and emp tax followup	10/16/2012	525	0.3	157.5	SALT Consulting Services

63.0 22,564.50

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Oct-2012	, ,	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275.0	1,375.00	Preparation of September bankruptcy invoice
08-Oct-2012	, ,	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275.0	825.00	Preparation of September bankruptcy invoice

8.0 2,200.0

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
08-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/8/12. 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
09-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/9/12. 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
	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$	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 10/10/12. 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
11-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/11/12. 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
12-Oct-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 13.00	Mileage: Ground Trans	Traveled from apartment at 275 Union Blvd St Louis, MO 63108 to Patriot Coal at 12312 Olive Blvd. Normal commute to office is 3.5 miles. Commute to Patriot Coal is 14.9 miles. (14.9 - 3.5 = 11.4 miles) (11.4 miles x 2 trips per day = 22.8 miles)\\275 Union Blvd to 12312 Olive Blvd
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 16.00	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. 2 days total x 2 times per day (morning and night) x 7 miles = 28 miles\\1733 Redbird Cove to 12312 Olive Blvd
12-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/12/12. 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
15-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/15/12. 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/Grade	Expenses	Туре	Description
16-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/16/12. 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
17-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)		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 10/17/12. 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
	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/18/12. 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-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/19/12. 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
22-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/22/12. 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
23-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/23/12. 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
24-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/24/12. 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
25-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/25/12. 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

Ernst & Young LLP^{12-12900-scc} Doc 1606 Filed 11/20/12 Entered 11/20/12 16:26:31 Main Document 10/1/2012 -- 10/31/2012 Expense Detail

Incur Date	Employee	Rank/Grade	Expenses	Туре	Description
26-Oct-2012	Scott, Jordan Christopher	Senior-Grade 3 (423)	\$ 12.00	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400,
	(US012548690)				St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on
					10/26/12. 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
			\$ 209.00		