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

In re:	)	
	)	Cl
PATRIOT COAL CORPORATION, et al.,	)	Ca
	)	(J
Debtors.	)	

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

# SIXTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP, INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR COMPENSATION FOR SERVICES RENDERED <u>AND FOR REIMBURSEMENT OF EXPENSES</u>

# **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:	December 1, 2012 through December 31, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$72,254.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$57,803.60
Amount of expenses incurred during this period (net of voluntary reductions):	\$580.95

# SUMMARY SHEET PART II

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

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING	TIME BILLED	TOTAL COMPENSATION
		RATE	HOURS	
Michael Hickenbotham	Partner	525.00	13.7	\$7,192.50
Sarah Miller	Partner	525.00	7.3	\$3,832.50
Matt Redenius	Senior Manager	430.00	1.0	\$430.00
Gerald Johnson	Senior Manager	430.00	1.0	\$430.00
Jordan Scott	Senior	275.00	108.1	\$29,727.50
Ben Prange	Senior	275.00	32.0	\$8,800.00
Mary Renee DuFaux	Staff	190.00	44.0	\$8,360.00
Keeley Farmar	Staff	190.00	0.9	\$171.00
Zachary Follmer	Staff	190.00	28.5	\$5,415.00
Bhavana Lahoti	Manager	375.00	3.0	\$1,125.00
Nathan Reddick	Senior	275.00	12.1	\$3,327.50
Marta Tlalka	Senior	275.00	3.6	\$990.00
Atwood, Ranie J	Senior Manager	430.00	1.2	\$516.00
Bozesky, Anne M	, , , , , , , , , , , , , , , , , , ,		1.0	\$430.00
Dohrmann, Charles D	nrmann, Charles D Executive Director		0.5	\$262.50
Lambert, John Joseph	bert, John Joseph Staff		3.0	\$570.00
Savage, Tara			1.8	\$675.00
Total			262.7	\$72,254.5

Blended Hourly Rate: \$275.05

#### **SUMMARY SHEET PART III**

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

PROJECT CATEGORY	HOURS	FEES
2012 Audit Fee	250.8	\$ 68,591.00
Fee Applications	4.4	\$ 1,210.0
Federal Tax Consulting Services	5.0	\$ 1,450.0
Tax Administrative Matters	2.5	\$ 1,003.5
Total	262.7	\$ 72,254.50

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

EXPENSE CATEGORY	EXPENSES AMOUNT	
Mileage: Ground Trans	\$	184.75
Office Expenses	. \$	396.20
Total	· \$	580.95

Dated: January/<u>4</u>, 2013

Michael W. Hickenbotham Partner Ernst & Young LLP 190 Carondelet Plaza, Suite 1300, St. Louis, Missouri 63105

Exhibit A-1 Tax Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	prepare November billing analysis to send to L. Peterson @ Foley	12/12/12	430	0.8	344	Administrative
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	prepare November billing analysis to send to L. Peterson @ Foley	12/13/12	430	0.4	172	Administrative
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 Billing (breakout of hours, emails w Ranie)	12/18/12	375	1.3	487.5	Administrative
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Consolidated election for allocating losses and section 382 limit	12/01/12	430	1	430	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Consultations regarding 382 analysis related to Magnum ownership changes prior to acquisition by Patriot that might result in a separate 382 limitation on Magnum NOLs; look in files for organization chart to determine if Magnum is a separate corporation or checked entity	iot that might result in a separate 382 files for organization chart to		0.5	262.5	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382. Made shareholder inquiries with regards to Patriot Coal shareholders.	12/20/12	190	1.5	285	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382. Made shareholder inquiries with regards to Patriot Coal shareholders.	12/21/12 190		1.5	285	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 discussion w Jack regarding results of shareholder inquiries	12/21/12	375	0.5	187.5	Federal Consulting Services
	4	+		ļ	7.5	2,453.50	<u></u>

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
03-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	1520	Documented mine development testing (3.0), Documented CIP
		(US012833271)	Grade 4 (444)				testing (3.0), Met with client for Mine development and CIP (2.0
		. ,					hours)
03-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	- 1.0	525	525	Observe Patriot's internal monthly meeting on selenium
		(US011701859)	Grade 1 (111)				accounting (testing of internal control)
03-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	- 1.1	525	577.5	Review interim testing of investments and other assets
		(US011701859)	Grade 1 (111)				
03-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	- 1.9	525	997.5	Review internal control testing for M&S inventory and land
		(US011701859)	Grade 1 (111)				management processes
03-Dec-2012	Bankruptcy (LSTC)	Scott, Jordan Christopher	Senior-Grade 3	5.3	275	1457.5	Review of various LSTC balances including: sales contract
		(US012548690)	(423)				accretion (1.3), mine level accruals (2.9), and debt (1.1).
		, ,	<b>、</b> ,				
04-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	1520	Cleared review notes for mine development (2.0), Cleared review
		(US012833271)	Grade 4 (444)				notes for CIP (2 hours), Cleared review notes for depreciation
		(,	( )				(3.5), Cleared review notes for coal reserves (0.5)
04-Dec-2012	YE - PP&E (0041)	Scott, Jordan Christopher	Senior-Grade 3	9.8	275	2695	Review of CIP for additiona support received back (5.5) and
		(US012548690)	(423)				mine development (4.3)
		()	()				
05-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	9.0	190	1710	Completed documentation of mine development testing (2.0),
		(US012833271)	Grade 4 (444)				Cleared review notes for depletion (1.0), Cleared review notes
		·	0.000 . ()				for PDE rollforward (5.0). Cleared review potes for deplotion (1.0)
05-Dec-2012	Interim - Cash (0023)	Farmar,Keeley	Staff/Assistant-	0.9	190	171	Documented the working fund detail reconciliation (0.9).
		(US013072652)	Grade 3 (443)				
05-Dec-2012	3rd Quarter (0004)	Scott, Jordan Christopher	Senior-Grade 3	4.0	275	1100	Archive of 3rd Quarter
		(US012548690)	(423)				
05-Dec-2012	Bankruptcy (LSTC)	Scott, Jordan Christopher	Senior-Grade 3	2.8	275	770	Review of LSTC accrued royalties.
		(US012548690)	(423)				
06-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	1520	Cleared general review notes for the rest of the items (4.0), Met
		(US012833271)	Grade 4 (444)				with client to discuss all remaining open items (2.5),
		, , ,					Documentation of support schedules received from client for
							PPE rollforward and CIP testing (1.5)
07-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	8.0	190	1520	Completed documentation of PPE lead (1.0), Met with client to
		(US012833271)	Grade 4 (444)				discuss final open items (1 hour), {repared mine development
		( ,	( )				memo (0.5), Cleaned up gamx and associated items (2.0),
							Cleared review notes (3.5)
07-Dec-2012	General (0000)	Hickenbotham,Michael	Partner/Principal-	- 2.2	525	1155	Review of combined risk assessment
	- ()	W (US011343489)	Grade 1 (111)				
	I			1	1		l

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Dec-2012	A Binder (0008)	Scott, Jordan Christopher	Senior-Grade 3	2.0	275	550	YE Journal Entry testing methodology changes and review of Q1
		(US012548690)	(423)				and Q2 journal entry changes for purposes of our year-end
							testing
10-Dec-2012	Bankruptcy (LSTC)	Follmer,Zachary M.	Staff/Assistant-	2.1	190	399	Dicsussions with mine level payroll personnel to obtain
		(US013141045)	Grade 4 (444)				outstanding support for Incentive-based Compensation subject
							to comrpomise (.9) and documenting the support received (1.1)
10-Dec-2012	Bankruptcy (LSTC)	Follmer,Zachary M.	Staff/Assistant-	2.2	190	418	Meeting with Jessie Bailey to obtain outstanding support for
		(US013141045)	Grade 4 (444)				accrued royalties subject to compromise (.8) and documenting the support received (1.4).
10-Dec-2012	Bankruptcy (LSTC)	Follmer,Zachary M.	Staff/Assistant-	2.2	190	418	Reviewing support and documenting testing of our search for
		(US013141045)	Grade 4 (444)				unrecorded liabilities subject to compromise.
10-Dec-2012	Interim - PP&E (0030)	Follmer,Zachary M.	Staff/Assistant-	1.1	190	209	Discussing Advanced Royalties flux within the PP&E Lead and
		(US013141045)	Grade 4 (444)				obtaining and documenting an explanation for the flux.
10-Dec-2012	Interim - Inventories -	Follmer,Zachary M.	Staff/Assistant-	0.9	190	171	Contacting mine accountants and engineers to discuss varoius
	Coal (0025)	(US013141045)	Grade 4 (444)				methods used for allocating coal inventory.
10-Dec-2012	Client	Scott, Jordan Christopher	Senior-Grade 3	0.4	275	110	Meeting with Julie Turley to discuss timing of bankruptcy
	Discusions/Comunicati	(US012548690)	(423)				procedures.
	on (0011)						
11-Dec-2012	Bankruptcy (LSTC)	Follmer,Zachary M.	Staff/Assistant-	4.1	190	779	Received remaining support for accrued royalties subject to
		(US013141045)	Grade 4 (444)				compromise (0.3) and documented testing and the support (3.8)
11-Dec-2012	TOC - Principal Test	Follmer,Zachary M.	Staff/Assistant-	3.9	190	741	Obtaining an understanding of the settings within the system that
	(0022)	(US013141045)	Grade 4 (444)				cause application controls to operate effectively and
							documenting this understanding.
11-Dec-2012	General (0000)	Hickenbotham,Michael	Partner/Principal-	- 1.5	525	787.5	Discussion and review of changes in OPEB matters
		W (US011343489)	Grade 1 (111)				
11-Dec-2012	TSRS (0010)	Reddick,Nathan D.	Senior-Grade 2	5.8	275	1595	Emailed client with follow-up on outstanding items, went through
		(US013255735)	(422)				GAMx file to clear review comments and sign off on finished
							portions, reviewed GTH tech review work (5.8).
11-Dec-2012	TOC - Principal Test	Scott, Jordan Christopher	Senior-Grade 3	8.6	275	2365	Addressing partner review comments for tests of controls.
	(0022)	(US012548690)	(423)				
11-Dec-2012	TSRS (0010)	Tlalka,Marta	Senior-Grade 2	2.1	275	577.5	ITGC Testing review.
		(US012786765)	(422)				
12-Dec-2012	Bankruptcy (LSTC)	Follmer,Zachary M.	Staff/Assistant-	2.9	190	551	Preparing debt subject to compromise lead sheet and testing the
		(US013141045)	Grade 4 (444)			· · ·	balances therein.
12-Dec-2012	Interim - Inventories -	Follmer,Zachary M.	Staff/Assistant-	0.9	190	171	Received support for coal inventory (.2) and documented this
	Coal (0025)	(US013141045)	Grade 4 (444)				support (0.7).

ncur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
12-Dec-2012	TOC - Principal Test	Follmer,Zachary M.	Staff/Assistant-	3.1	190	589	Meeting with Lois Gray to discuss how she performs her review
	(0022)	(US013141045)	Grade 4 (444)				relating to an accrued royalties control (1.1)and documented our
							understanding of the review process (2).
12-Dec-2012	TOC - Principal Test	Follmer,Zachary M.	Staff/Assistant-	1.1	190	209	Obtaining an understanding of the settings within the system that
	(0022)	(US013141045)	Grade 4 (444)				cause application controls to operate effectively and
							documenting this understanding.
12-Dec-2012	Bankruptcy (LSTC)	Prange,Benjamin R.	Senior-Grade 1	4.8	275	1320	Performed detail second level review of LSTC account
		(US012919221)	(421)				reconciliation performed by staff (3.4); Performed testing of
							Highland Joy Mining Lease accrual, which is a component of
							LSTC (1.4).
12-Dec-2012	TOC - Review of IA	Prange, Benjamin R.	Senior-Grade 1	3.2	275	880	Addressed executive level control testing notes and comments.
	(0021)	(US012919221)	(421)				
12-Dec-2012	Interim - PP&E (0030)	Scott, Jordan Christopher	Senior-Grade 3	8.5	275	2337.5	Closing review comments (4.5) and completing the tie out of
		(US012548690)	(423)				restructuring expense within the PPE rollforwards (4)
12-Dec-2012	TSRS (0010)	Tlalka,Marta	Senior-Grade 2	0.5	275	137.5	ITGC testing reivew.
		(US012786765)	(422)	-			
13-Dec-2012	TSRS (0010)	Reddick,Nathan D.	Senior-Grade 2	6.3	275	1732.5	Cleared additional review notes in GAMx file, removed 2011
		(US013255735)	(422)				documents from GAMx file, met with Marta to discuss remaining
				-			work and outstanding items (6.3)
13-Dec-2012	Interim - ARO (0032)	Scott, Jordan Christopher	Senior-Grade 3	10.7	275	2942.5	Detail review of ARO, including review of equipment rates (4.5),
		(US012548690)	(423)				SAS 73 (1.5), lead (1.3), and closed mine testing (3.4)
14-Dec-2012	Internal Meetings	Scott, Jordan Christopher	Senior-Grade 3	2.1	275	577.5	Preparation for Post Interim Event (internal EY meeting after our
	(0052)	(US012548690)	(423)				interim testing).
	(0002)	(00012010000)	()				
14-Dec-2012	Bankruptcy (LSTC)	Scott, Jordan Christopher	Senior-Grade 3	3.2	275	880	Review of LSTC accounts payable and RNI
		(US012548690)	(423)				
		, ,	. ,				
17-Dec-2012	Planning (0001)	Follmer,Zachary M.	Staff/Assistant-	4.0	190	760	Post interim event discussions with team.
		(US013141045)	Grade 4 (444)				
17-Dec-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	- 2.2	525	1155	Post interim event with engagement team
		W (US011343489)	Grade 1 (111)				
17-Dec-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	- 0.5	525	262.5	Review of IT planning memo and discussion with Sarah Miller
		W (US011343489)	Grade 1 (111)				
17-Dec-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	- 1.5	525	787.5	Review of audit strategies memorandum
		W (US011343489)	Grade 1 (111)				
17-Dec-2012	General (0000)	Hickenbotham, Michael	Partner/Principal	- 0.7	525	367.5	Review of documentation assessing the work of others in audit
		W (US011343489)	Grade 1 (111)				process

ncur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Dec-2012	TSRS (0010)	Lahoti,Bhavana Sachin	Manager-Grade	2.0	375	750	Work-status meeting & PIE, Team performance review
		(US012982696)	1 (321)				
17-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	1.1	525	577.5	Meet with Jack Lushefski to discuss bankruptcy proceedings and
		(US011701859)	Grade 1 (111)				current status of operational results
17-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	1.6	525	840	Post interim event with audit team to discuss status of audit and
		(US011701859)	Grade 1 (111)				results of interim procedures
17-Dec-2012	Interim - ARO (0032)	Prange,Benjamin R.	Senior-Grade 1	3.9	275	1072.5	Performed detail testing of cash flow schedules for asset
		(US012919221)	(421)				retirement obligation liabilities.
17-Dec-2012	Internal Meetings	Prange, Benjamin R.	Senior-Grade 1	4.1	275	1127.5	Discussed interim audit findings in the team directed post-interim
	(0052)	(US012919221)	(421)				event.
17-Dec-2012	Internal Meetings	Scott, Jordan Christopher	Senior-Grade 3	4.3	275	1182.5	Meeting with EY team for post interim event to describe results
	(0052)	(US012548690)	(423)				of interim testing and plans for the year-end audit
17-Dec-2012	Internal Meetings	Scott, Jordan Christopher	Senior-Grade 3	2.5	275	687.5	Preparation of meeting materials for post interim event
	(0052)	(US012548690)	(423)				
17-Dec-2012	Interim - Investments	Scott, Jordan Christopher	Senior-Grade 3	3.5	275	962.5	Discussions with Julie Turley about Rhino operating agreement
	(0028)	(US012548690)	(423)				and affect on bankruptcy (1) and documentation of how Rhino J\
							agreement is still in place even with the bankrupty (2.5)
17-Dec-2012	TSRS (0010)	Tlalka,Marta	Senior-Grade 2	1.0	275	275	PIE event (.5), preparing status update (.5)
		(US012786765)	(422)				
18-Dec-2012	General (0000)		Partner/Principal-	1.0	525	525	Court fee hearing with Matt Lee on listen mode.
		W (US011343489)	Grade 1 (111)				
18-Dec-2012	General (0000)		Partner/Principal-	1.7	525	892.5	Review of attach K.1 on signifcant risk documentation
		W (US011343489)	Grade 1 (111)		505	707.5	
18-Dec-2012	General (0000)		Partner/Principal-	1.5	525	787.5	Review of fraud consisdertsions ICFC forms and documentation
		W (US011343489)	Grade 1 (111)				and discussions with Sarah Miller
18-Dec-2012	General (0000)		Partner/Principal-	0.4	525	210	Review of key estimates lead under audit methodogy
		W (US011343489)	Grade 1 (111)		505	000 5	
18-Dec-2012	General (0000)		Partner/Principal-	0.5	525	262.5	Review of mine locations control testing approach
		· · · · · · · · · · · · · · · · · · ·	Grade 1 (111)				
18-Dec-2012	Interim - ARO (0032)	Prange,Benjamin R.	Senior-Grade 1	4.4	275	1210	Performed detail testing of cash flows related to the asset
		(US012919221)	(421)	-			retirement obligation liabilities.
18-Dec-2012	TOC - Principal Test	Prange, Benjamin R.	Senior-Grade 1	3.6	275	990	Cleared partner level review notes related to the M&S process at
	(0022)	(US012919221)	(421)				the Paint Creek Mine
	TOC - Principal Test	Scott, Jordan Christopher		5.2	275	1430	Documentation of remediation testing for exceptions found
	(0022)	(US012548690)	(423)				during our 404 SOX testing

ncur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Dec-2012	WT - Land	Scott, Jordan Christopher	Senior-Grade 3	3.6	275	990	Documentation of impairment walkthrough
	Management (0014)	(US012548690)	(423)				
		(,	()				
19-Dec-2012	YE - Provisions,	Johnson,Gerald W	Senior Manager-	1.0	430	430	Patriot ENV matters
	accrued, & ot (0045)	(US012672003)	Grade 2 (212)				
19-Dec-2012	TSRS (0010)	Lahoti,Bhavana Sachin	Manager-Grade	1.0	375	375	Work-status meeting & PIE, Team performance review
		(US012982696)	1 (321)				
19-Dec-2012	General (0000)	Miller,Sarah J	Partner/Principal-	0.6	525	315	Call with audit committee chairman, Bob Viets, to discuss 4th
		(US011701859)	Grade 1 (111)				quarter accounting issues/topics
19-Dec-2012	Interim - ARO (0032)	Prange, Benjamin R.	Senior-Grade 1	8.0	275	2200	Performed detail testing of cash flows related to the asset
		(US012919221)	(421)				retirement obligations liabilities.
19-Dec-2012	A Binder (0008)	Scott, Jordan Christopher	Senior-Grade 3	4.1	275	1127.5	Review of journal entries for updated testing methodology
		(US012548690)	(423)				change in Q1 and Q2.
		·					
19-Dec-2012	Client	Scott, Jordan Christopher	Senior-Grade 3	5.5	275	1512.5	Preparation of YE client assistance list (2.4) and preparation of
	Discusions/Comunicati		(423)				materials delivered to Julie Turley to discuss year-end audit
	on (0011)	·					timing (including schedule, EY responsibilities, etc) (3.1)
20-Dec-2012	Executive Review -	Redenius,Matthew	Senior Manager-	1.0	430	430	meeting with Katy Winkelmann and Paul Kaufmann to discuss
	Interim (0006)	David (US012192437)	Grade 2 (212)				benefit plan changes.
20-Dec-2012	Planning (0001)	Scott, Jordan Christopher	Senior-Grade 3	2.8	275	770	Preparation of memo to discuss the following: EY & IA meetings
		(US012548690)	(423)				throughout the year, content of those meetings, and our
		,					assurances as to the expertise of IA.
20-Dec-2012	Interim - ARO (0032)	Scott, Jordan Christopher	Senior-Grade 3	5.2	275	1430	Review of equipment rates for changes made to workpapers
		(US012548690)	(423)				after review comments
		,					
20-Dec-2012	Internal Meetings	Scott, Jordan Christopher	Senior-Grade 3	1.5	275	412.5	Discussions with staff to discuss their time in upcoming weeks
	(0052)	(US012548690)	(423)				and responsibilities over the holiday break (1.5)
		,					
21-Dec-2012	TSRS (0010)	Scott, Jordan Christopher	Senior-Grade 3	3.5	275	962.5	Discussions with ITRA on their SOCD items and remediation
		(US012548690)	(423)				approach (1.1) and documentation of SOCD items to put on
		·					exceptions waived listing (2.4)
21-Dec-2012	Interim - Investments	Scott, Jordan Christopher	Senior-Grade 3	4.6	275	1265	Documented WWMV impairment analysis
	(0028)	(US012548690)	(423)				
26-Dec-2012	Interim - PP&E (0030)	DuFaux,Mary Renee	Staff/Assistant-	3.0	190	570	Documented Royalty Amortization testing related to the PPE
		(US012833271)	Grade 4 (444)				rollforward (2.0), Cleared review notes for PPE testing (1.0)
	1	N /		250.8	1	68,591	

#### Exhibit A-3 Fee Applications

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
10-Dec-2012	Bankruptcy court	Scott,Jordan Christopher	Senior-Grade 3 (423)	4.4	275		Preparation of November monthly fee statement.
	submissions (0053)	(US012548690)				1210	
				4.4		1,210.0	

ur Date	Category	Employee	Rank	Expenses	Description	Category
01-Dec-2012	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 387.00	Payment to Confirmation.com for cash confirmation services performed in conjunction with our interim audit.	Office Expenses
01-Dec-2012	General (0000)	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 9.20	Courier cost to transport binders from office to client site.	Office Expenses
06-Dec-2012	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 36.00	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 from 12/04/12 to 12/06/12. 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	Mileage: Ground Trans
06-Dec-2012	General (0000)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	\$ 17.76	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 4140 Washington Blvd, MO 63108 (home) and back on 11/26/12 and 11/27/12. Normal commute from 4140 Washington Blvd to Ernst & Young office is .6 mi. one way. Commute to Patriot Coal is 14 mi. resulting in a 8 mi. difference each way. (IRS rate = .555) [(8 miles * 2) * .555 per mile = \$8.88	Mileage: Ground Trans
10-Dec-2012	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 58.00	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 12/10/12 to 12/14/12. 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	Mileage: Ground Trans
17-Dec-2012	General (0000)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 58.00	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 12/17/12 - 12/21/12. 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	Mileage: Ground Trans
20-Dec-2012	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	\$ 11.10	mileage to Patriot from office for interim. 190 Carondelet Plaza Clayton MO to Patriot Office\\office to client	Mileage: Ground Trans

Incur Date	Category	Employee	Rank	Expenses	Description	Category
21-Dec-2012	General (0000)	Prange,Benjamin R.	Senior-Grade 1	\$ 3.89	Mileage reimbursement from driving to Patriot Coal Corporation, 12312	Mileage: Ground Trans
		(US012919221)	(421)		Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton,	
					MO 63026(home) and back for the week ended 11/21/12. Normal	
					commute from 742 Summer Top Circle to Ernst & Young office is 16.9	
					mi. one way. Commute to Patriot Coal is 18.0 mi. resulting in a 1.1 mi.	
					difference each way. (IRS rate = .555) [(2.2 miles per day * 3 days at	
					Patriot during the week) * .555 per mile = \$3.89]\\Home and Client	

\$ 580.95