

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

**In re**

**PATRIOT COAL CORPORATION, *et al.*,**

**Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 12-51502-659**

**(Jointly Administered)**

**Objection Deadline:**

**May 14, 2013 at 4:00 p.m. (prevailing  
Central Time)**

**Hearing Date (if necessary):**

**May 21, 2013 at 10:00 a.m.  
(prevailing Central Time)**

**Hearing Location:**

**Courtroom 7 North**

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

Name of Applicant:	Ernst & Young LLP
Authorized to Provide Professional Services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for Which Compensation and Reimbursement is Sought:	October 1, 2012 through January 31, 2013
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$829,960.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$3,613.02
Total Fees and Expenses, this Compensation Period:	\$833,573.52
Less: Aggregate Amounts Paid to Date:	\$667,581.4

<sup>1</sup> The Debtors are the entities listed on Schedule 1 attached hereto. The employer tax identification numbers and addresses for each of the Debtors are set forth in the Debtors' chapter 11 petitions.

Amount Requested for Payment: \$165,992.10

Voluntary Reductions:

Monthly Fee Statements: \$0.00

Fee Applications: \$0.00

Total Voluntary Reductions: \$0.00

This is a(n)  X  Interim\_ Final Application

Monthly Fee Statements This Period:

Date Served	Period Covered	Requested		Paid Pursuant to Compensation Order	
		Fees	Expenses	Fees (80% of Requested Amount)	Expenses
11/20/2012	10/1/12 – 10/31/12	\$142,924.50	\$ 209.00	\$ 114,339.60	\$ 209.00
12/20/2012	11/1/12 – 11/30/12	\$234,794.00	\$ 1,030.75	\$ 187,835.20	\$ 1,030.75
1/15/2013	12/1/12 – 12/31/12	\$ 72,254.50	\$ 580.95	\$ 57,803.60	\$ 580.95
2/19/2013	1/1/13 – 1/31/13	\$379,987.50	\$ 1,792.32	\$ 303,990.00	\$ 1,792.32
<b>Totals:</b>		<b>\$ 829,960.50</b>	<b>\$ 3,613.02</b>	<b>\$ 663,968.40</b>	<b>\$ 3,613.02</b>

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

### **INTRODUCTION**

1. This is the Applicant’s second interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Local Rule 2016-1 – 2016-3 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Missouri (the “Local Rules”), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”) and the Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals, entered in this case on August 2, 2012 [Docket No. 262] (the “Compensation Order,” and together with the UST Guidelines, Local Rules, Bankruptcy Rules, and Bankruptcy Code, the “Applicable Guidelines and Orders”).

2. This Application requests compensation for certain services described below rendered by the Applicant on behalf of the Debtors from October 1, 2012 through January 31, 2013 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by the Applicant during the Compensation Period in connection with the rendering of the services.

3. This Application seeks the interim approval and allowance of compensation in the amount of \$829,960.50, representing the fees for the Applicant’s actual time charges for 3,057.8 hours of professional services rendered during the Compensation Period, plus reimbursement of

actual and necessary expenses incurred in the amount of \$3,613.02, for a total of \$833,573.52, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. As of the date of this Application, the Debtors have paid \$663,968.4 of the above fees, and \$3,613.02 of the above expenses. This Application therefore also seeks an order authorizing and directing the Debtors to pay the Applicant all requested fees and expenses that remain outstanding as of the date of such an order.

#### **JURISDICTION**

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

#### **BACKGROUND**

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

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

8. On August 2, 2012, the Court then presiding over these chapter 11 cases entered the Compensation Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of monthly statements to, and provided no formal objections were filed by, the Service Parties as that term is defined in subparagraph (a) of the Compensation Order. The Compensation Order also requires the submission of periodic interim fee applications and a final fee application for

approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

**RETENTION OF ERNST & YOUNG LLP**

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

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

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

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

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

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

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

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

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

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

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

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

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

v. Advising with respect to the analysis related to availability, limitations and preservation of tax attributes such as net operating losses, tax credits, stock and asset basis as a result of the application of the federal and state (or non-US local country if applicable) cancellation of indebtedness provisions, including the review of calculations to determine the amount of tax attributes reduction related to debt cancellation income. EY LLP will also assist with the analysis with respect to the benefits or detriments of making other related elections, such as the election under section 108(b)(5);

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

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

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

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

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

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

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

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

11. On August 2, 2012, the Court entered an order approving the Retention Application, *nunc pro tunc* to July 9, 2012 [Docket No. 267] (the "Retention Order").

12. On March 5, 2013, the Debtors filed their Supplemental Application For Authority To Expand The Scope Of Employment And Retention Of Ernst & Young LLP As

Independent Auditor To The Debtors Nunc Pro Tunc To February 26, 2013 (the “First Expansion Application”) [Docket No. 3068]. The First Expansion Application sought the Court’s authorization of the Debtors’ employment and retention of the Applicant in accordance with the terms and conditions set forth in the additional engagement letter dated as of February 26, 2013 (the “Additional Engagement Letter”), nunc pro tunc to February 26, 2013.

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

- Auditing and reporting on the consolidated financial statements of Patriot for the year ending December 31, 2013;
- Auditing and reporting on the effectiveness of Patriot’s internal control over financial reporting as of December 31, 2013; and
- Reviewing Patriot’s unaudited interim financial information before Patriot files each of its Form 10-Q’s for 2013, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

14. On March 15, 2013, the Court entered an order approving the First Expansion Application, *nunc pro tunc* to February 26, 2013 [Docket No. 3229] (the “Expansion Order”).

### **MONTHLY FEE STATEMENTS**

15. With respect to the Compensation Period, the Applicant distributed four monthly fee statements to the Service Parties on (a) November 20, 2012 for the period from October 1, 2012 through October 31, 2012 requesting \$142,924.50 in fees and \$209.00 in expenses (the “October Fee Statement”); (b) December 20, 2012 for the period from November 1, 2012 through November 30, 2012 requesting \$234,794.00 in fees and \$1,030.75 in expenses (the “November Fee Statement”); (c) January 15, 2012 for the period from December 1, 2012 through December 31, 2012 requesting \$72,254.50 in fees and \$580.95 in expenses (the “December Fee Statement”); and February 19, 2013 for the period from January 1, 2013 through January 31,

2013 requesting \$379,987.50 in fees and \$1,792.32 in expenses (the “January Fee Statement,” and together with the October Fee Statement, the November Fee Statement, and the December Fee Statement, the “Monthly Fee Statements”).

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

17. The Debtors currently owe the Applicant the amount of \$165,992.1, which amount represents 20% of the fees sought in the Monthly Fee Statements.

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

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

19. The attached Exhibit A sets forth the names, titles, and hourly rates of, and number of hours billed by, all professionals of the Applicant who rendered services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the Engagement Letter and Retention Order, reflect the normal hourly rates for professional services charged by the professionals of the Applicant for each type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

20. The attached Exhibit B sets forth a summary of fees billed by project category.

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

22. Attached hereto as Exhibit D is a table setting forth a summary of the actual and necessary expenses incurred by EY LLP in connection with performance of the Services. Exhibit E sets forth the detailed, contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

23. During the Compensation Period, the Applicant provided services falling under the project categories of : 2012 Audit Services, Fee/Employment Applications, Federal Tax Consulting Services, State and Local Tax Services, and Administrative Matters.

### **2012 Audit Services**

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

25. In performing the 2012 Audit Services, the Applicant's professionals expended a total of 2817.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$752,590.00 in fees.

### **Fee/Employment Applications**

26. The Applicant's Professionals have also spent time during the Compensation Period preparing the Monthly Fee Statements and the Applicant's first interim fee application (the "Fee/Employment Application Services").

27. In connection with the Fee/Employment Application Services, the Applicant's professionals expended a total of 27.8 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$7,831.00.

**Federal Tax Consulting Services**

28. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals advising the Debtors regarding federal tax issues in connection with these Chapter 11 Cases (the "Federal Tax Consulting Services").

29. In performing the Federal Tax Consulting Services, the Applicant's professionals expended a total of 203.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$65,442.00 in fees.

**State and Local Tax Services**

30. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals advising the Debtors regarding state and local tax issues in connection with these Chapter 11 Cases (the "State and Local Tax Services").

31. In performing the State and Local Tax Services, the Applicant's professionals expended a total of 2.2 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$1,155.00 in fees.

**Administrative Matters**

32. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing various administrative services in connection with delivery of the Audit Services and the Tax Advisory Services (the "Administrative Matter Services").

33. In performing the Administrative Matter Services, the Applicant's professionals expended a total of 8.1 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$3,135.00 in fees.

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

**JOHNSON FACTORS**

35. Local Rule 2016(1)(B) requires that all professional fee applications analyze the 12 factors for allowance of compensation set forth in *Johnson v. Georgia Highway Express*, 388 F.2d 714 (5th Cir. 1974) (the “*Johnson Factors*”); *see also P.A. Novelly v. Palans*, 960 F.2d 728 (8th Cir. 1992); *Chamberlain v. Kula*, 213 B.R. 729, 736-739 (B.A.P. 8th Cir. 1997).

36. The Applicant submits that this Application satisfies all of the *Johnson Factors*, as described below.

- (a) The time and labor required. EY LLP’s services as auditor and tax advisor for the Debtor and debtors-in-possession required extensive time and effort.
- (b) The novelty and difficulty of questions. The Debtors are large, complex enterprises, and their proceedings under Chapter 11 have raised numerous complicated issues.
- (c) The skill required to perform professional services properly. EY LLP believes that its professionals have demonstrated a high level of skill in performing the required audit and tax advisory services.
- (d) The preclusion of employment due to acceptance of the case. Acceptance of this case did not preclude EY LLP from other employment, but the professionals involved in this case devoted significant time to the Debtors’ affairs and were, to that extent, unable to address other matters.
- (e) The customary fee. The rates charged by EY LLP in this matter are commensurate with rates it charges other clients on audit and tax advisory matters.

- (f) Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly basis.
- (g) Time limitations imposed by the client or the circumstances. The Applicant worked to perform the services in an expeditious manner.
- (h) The amount involved and the results obtained. EY LLP has worked diligently to perform the required audit and tax advisory services; the compensation sought is appropriate in light of the results obtained..
- (i) The experience, reputation, and ability of the professionals. The EY LLP professionals who performed services for the Debtors in this engagement are highly skilled and experienced in audit and tax advisory services.
- (j) The undesirability of the case. This is not an undesirable case. EY LLP is privileged to have the opportunity to serve as the Debtors' auditor and tax advisor.
- (k) The nature and length of the professional relationship with the client. The Debtors have employed EY LLP as independent auditor since 2007. By virtue of its prior engagement, EY LLP is familiar with the Debtors and is qualified to continue to provide auditing services to the Debtors.
- (l) Awards in similar cases. The compensation requested by EY LLP comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases. Considering the complexity of the issues addressed during the Compensation Period, the fees requested in this Application are appropriate..

**NOTICE AND PRIOR APPLICATIONS**

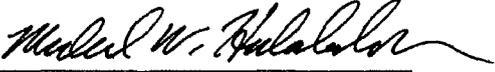
37. A complete copy of this Application, with exhibits, has been provided to the Service Parties and to the Court. In light of the nature of the relief requested herein, the Applicant submits that no other or further notice need be provided.

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

CONCLUSION

WHEREFORE, the Applicant respectfully requests that this Court enter an order (i) approving and allowing on an interim basis compensation of fees for professional services rendered for the Debtors during the Compensation Period in the amount of \$829,960.50 and reimbursement for actual and necessary expenses incurred during the Compensation Period in the amount of \$3,613.02 for a total of \$833,573.52; (ii) authorizing and directing the Debtors to pay the Applicant all fees and expenses for the Compensation Period that remain outstanding as of the date of the order; and (iii) granting such other and further relief as this Court deems just and equitable under the circumstances.

Dated: April 12, 2013  
St. Louis, Missouri

By:   
Michael W. Hickenbotham, Partner  
ERNST & YOUNG LLP

**Exhibit A**

**Summary of Professionals, Hours and Rates for Services Rendered**

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY BILLING RATE</b>	<b>TIME BILLED HOURS</b>	<b>TOTAL COMPENSATION</b>
Ben Prange	Senior	275.0	359.3	\$98,807.50
Bhavana Lahoti	Manager	375.0	53.5	\$20,062.50
Gerald Johnson	Senior Manager	430.0	9.0	\$3,870.00
Jordan Scott	Senior	275.0	629.4	\$173,085.00
Keeley Farmer	Staff	190.0	360.2	\$68,438.00
Laura Anderson	Senior Manager	430.0	0.4	\$172.00
Mark Arshonsky	Partner	525.0	1.5	\$787.50
Marta Tlalka	Senior	275.0	64.5	\$17,737.50
Matt Redenius	Senior Manager	430.0	76.4	\$32,852.00
Michael Hickenbotham	Partner	525.0	86.8	\$45,570.00
Nathan Reddick	Senior	275.0	102.8	\$28,270.00
Ryan Beckmann	Staff	190.0	181.9	\$34,561.00
Sarah Miller	Partner	525.0	93.9	\$49,297.50
Zachary Follmer	Staff	190.0	466.5	\$88,635.00
Alaina Frisch	Staff	190.0	0.8	\$152.00
Michael Golding	Staff	190.0	13.8	\$2,622.00
Adrian Hartley	Manager	375.0	1.7	\$637.50
Jaime Havran	Staff	190.0	1.5	\$285.00
David Hornburg	Executive Director	525.0	9.3	\$4,882.50
Amy Konja	Manager	375.0	0.6	\$225.00
Steven Laplant	Senior Manager	430.0	1.7	\$731.00
Katherine Laughlin	Senior	275.0	0.7	\$192.50
Li Teng	Staff	190.0	2.0	\$380.00
Josh Meier	Staff	190.0	7.4	\$1,406.00
Michael O'Connell	Staff	190.0	15.0	\$2,850.00
Jacob Orlosky	Staff	190.0	15.2	\$2,888.00
Angela Samuel	Senior	275.0	1.9	\$522.50
Michael Speedling	Manager	375.0	6.0	\$2,250.00
Sanchi Srivastava	Staff	190.0	2.0	\$380.00
Ian Sterling	Senior Manager	430.0	3.3	\$1,419.00
Trevor Stone	Senior	275.0	19.9	\$5,472.50
Jason West	Manager	375.0	1.0	\$375.00
Diane Cody	Senior Manager	430.0	48.5	\$20,855.00
Arthur Cohen	Senior Manager	430.0	1.3	\$559.00
Ruth Saphian	Partner	525.0	12.5	\$6,562.50
Ranie J Atwood	Senior Manager-Grade 1	430.0	16.4	\$7,052.00
Anne M Bozesky	Senior Manager - Grade 4	430.0	33.2	\$14,276.00
Timothy Couch	Staff - Grade 1	190.0	33.1	\$6,289.00

Stanley L Deptula	Partner/Principal	600.0	10.3	\$6,180.00
Charles D Dohrmann	Executive Director - Grade 1	525.0	6.5	\$3,412.50
Nancy A Flagg	Executive Director	525.0	10.7	\$5,617.50
Kim Golightly	Partner/Principal	600.0	0.5	\$300.00
John Joseph Lambert	Staff - Grade 1	190.0	52.6	\$9,994.00
Amy F Ritz	Executive Director	525 - 600	3.5	\$2,025.00
Kymerly C Ruhmann	Staff - Grade 1	190.0	11.3	\$2,147.00
Tara Savage	Manager - Grade 2	375.0	57.8	\$21,675.00
Ben Wells	Staff	190.0	7.0	\$1,330.00
Dan Dolan	Partner	525.0	2.0	\$1,050.00
John Menchella	Staff	190.0	15.5	\$2,945.00
Peter Hornecker	Partner	600.0	0.7	\$420.00
Mary Renee DuFaux	Staff	190.0	144.5	\$27,455.00
<b>Total</b>			<b>3,057.8</b>	<b>\$829,960.50</b>
	<i>Blended Rate:</i>	<i>\$271.42</i>		

**Exhibit B**

**Summary of Time by Project Category**

<b>PROJECT CATEGORY</b>	<b>TIME BILLED HOURS</b>	<b>TOTAL COMPENSATION</b>
2012 Audit Fee	2817.2	\$752,590.00
Fee Applications	27.8	\$7,831.00
Federal Tax Consulting Services	203.2	\$65,442.00
State and Local Tax Services	2.2	\$1,155.00
Administrative Matters	7.4	\$2,942.50
<b>Total</b>	<b>3,057.8</b>	<b>\$829,960.50</b>

**Exhibit C**

**Time Detail**

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
01-Oct-2012	Bozesky, Anne M. (US011459822)	Senior Manager- Grade 4 (214)	2.0	430.0	\$ 860.00	Call with client regarding request list (.5), follow-up request (.5) and discussion with A. Ritz (1)
01-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275.0	\$ 275.00	Call with Jessica Wubker to discuss equipment lease rejections (1)
01-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.0	275.0	\$ 1,925.00	Preparation of Bankruptcy equipment lease rejection workpapers (5) and research on equipment lease rejection presentation & disclosure (2).
02-Oct-2012	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	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	\$ 550.00	Discussed bankruptcy invoice timing and payment with Sherri Fievet
02-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	\$ 550.00	Review of new journal entry procedures in conjunction with risks of Patriot and development of journal entry Q3 testing procedures
03-Oct-2012	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.6	525.0	\$ 1,365.00	Reviewing 2012 audit planning documentation
03-Oct-2012	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	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	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	525.0	\$ 157.50	Call with Katy Winkelmann and Paul Kaufman to discuss treatment of rejected contracts
04-Oct-2012	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	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.7	525.0	\$ 1,417.50	Reviewing 2012 audit planning documentation
04-Oct-2012	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 independence template (1); discussed organizational chart with Bernie Dougherty and added as workpaper (1.5), printed 8k's and inputted into workpapers (2)
05-Oct-2012	Dolan, Daniel J (US011348134)	Partner/Principal- Grade 1 (111)	2.0	525.0	\$ 1,050.00	Review of audit committee materials
05-Oct-2012	Hornecker, Peter L (US012016782)	Partner/Principal- Grade 1 (111)	0.7	600.0	\$ 420.00	Conf calls with Chris Zuidema and Mike and Sarah regarding accrual of losses for terminated contracts and adjustments to said losses
05-Oct-2012	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	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.
08-Oct-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	\$ 190.00	Rolled forward repletter, SAS100, and PCX Transmittals.
08-Oct-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Made requests for AP flux explanations.
08-Oct-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.6	190.0	\$ 304.00	Worked on A/R documentation and made requests for A/R flux explanations.
08-Oct-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	190.0	\$ 399.00	Reviewed and documented 8-Ks.
08-Oct-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.3	190.0	\$ 437.00	Worked on documentation of inventory workpapers and inquiring of Patriot personnel about significant fluxes.
08-Oct-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525.0	\$ 892.50	Review of rejected contracts and discussions with PPD

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
08-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	525.0	\$ 105.00	Discuss impairment of workforce intangible with Katy Winkleman
08-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Discuss approach for internal control testing
08-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	525.0	\$ 472.50	Discuss changes required to audit planning approach with Mike Hickenbotham
08-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.9	525.0	\$ 997.50	Discuss planning documentation review notes with Jordan Scott
08-Oct-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.3	275.0	\$ 1,182.50	Addressed executive level comments and notes regarding our audit planning documentation and followed up with Patriot personnel as necessary (4.3 hours).
08-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	430.0	\$ 215.00	Call with Katy Winkleman to discuss rejected contracts.
08-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	\$ 2,200.00	Meetings with various Patriot personnel to discuss PBC list and introduce staff (3.5); preparation of ARO quarterly workpapers (2.5); preparation of AC book (2).
09-Oct-2012	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	0.5	430	\$ 215.00	Review of e-mails from client and to A.Ritz
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.3	190.0	\$ 57.00	Met with Julie Turley to discuss outstanding AP flux explanations.
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Worked on documenting Debt workpapers and making requests for significant flux explanations related to debt.
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	190.0	\$ 285.00	Worked on Other Current Assets documentation and made requests for significant flux explanations.
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Updating A/R, AP, and Other Current Assets flux explanations.
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Tying out leads to trial balance.
09-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.5	190.0	\$ 475.00	Worked on A/R documentation and updating flux explanations.
09-Oct-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	275.0	\$ 880.00	Addressed executive level review comments and notes, and revisited control testing strategy to ensure significant controls are tested independently (3.2 hours)
09-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	430.0	\$ 430.00	Discuss planning notes with engagement team.
09-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	\$ 2,475.00	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)
10-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.3	190.0	\$ 57.00	Reviewing and documenting AP contract.
10-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Working on Revenue workpaper documentation and making requests for significant flux explanations.
10-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Updating AP flux explanations and asking follow-up questions related to AP flux explanations received.
10-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Reviewing LCM Analyses and requesting LCM Analyses not yet received.
10-Oct-2012	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	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.

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10-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Updating A/R flux explanations and asking follow-up questions relating to A/R flux explanations received.
10-Oct-2012	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	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	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	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	0.5	190.0	\$ 95.00	Documentation of Land Management WT
10-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.0	190.0	\$ 380.00	Testing of FSCP--Misc Controls
10-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.0	190.0	\$ 380.00	Testing of FSCP--Reporting Controls
10-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	3.0	190.0	\$ 570.00	Testing of Land Management Controls
10-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	\$ 2,475.00	Input of new testing templates for all test of control processes, including review, retest, and independent test of control templates.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.4	190.0	\$ 76.00	Updating Other Current Assets flux explanations.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.5	190.0	\$ 95.00	Worked on documentation of Investments.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.6	190.0	\$ 114.00	Updating inventory documentation and flux explanations and asking follow-up questions regarding flux explanations received for inventory.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Updating Revenue Flux explanations and asking follow-up questions regarding flux explanations received regarding revenue.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Preparing the OAR by describing the significant changes that occurred in the various BS and IS accounts.
11-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.3	190.0	\$ 627.00	Updating AP flux explanations and asking follow-up questions regarding AP flux explanations received.
11-Oct-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	275.0	\$ 632.50	Addressed executive level comments related to planning documentation (2.3 hours).
11-Oct-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	275.0	\$ 715.00	Documented remaining entity-level controls to close out remaining open items (2.6 hours)
11-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	\$ 2,200.00	Preparation of quarterly review memorandum (3) and overall analytical review (5)
12-Oct-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.7	190.0	\$ 323.00	Filled out the scheduling request form for January 2013 - June 2014
12-Oct-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.3	190.0	\$ 1,197.00	Documented Comp & Benefits TOC (4.6 hours); Documented PTP TOC (1.7 hours)
12-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.6	190.0	\$ 114.00	Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters.
12-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Updating AP flux explanations.
12-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.5	190.0	\$ 1,045.00	Worked on documentation of investments workpapers.
12-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.0	525.0	\$ 1,050.00	Review of liabilities subject to compromise with Matt Redenius

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	Tested controls related to the Capital Expenditure Process
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.4	190.0	\$ 266.00	Tested controls related to the Land Management Process
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.5	190.0	\$ 285.00	Tested controls related to PTP process.
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.7	190.0	\$ 323.00	Tested controls related to the FSCP process
12-Oct-2012	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.1	190.0	\$ 399.00	Documented tax workpapers for the Q3 review procedures
12-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.7	430.0	\$ 301.00	Review of AC book
12-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.5	430.0	\$ 645.00	review of quarterly procedures (AR, inventory, prepaids)
12-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	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	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.3	190.0	\$ 57.00	Making copies of the 10-Q.
15-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.4	190.0	\$ 76.00	Worked on agreeing out Liabilities Subject to Compromise to the account mapping.
15-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	190.0	\$ 171.00	Completing review/retest templates for Taxes & Land Management Controls.
15-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.0	190.0	\$ 570.00	Worked on documentation of Investments.
15-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.7	190.0	\$ 893.00	Worked on tying out the 10-Q.
15-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525.0	\$ 262.50	Review of changes to combined risk assessment for bankruptcy matters
15-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525.0	\$ 367.50	Review of impairment memo regarding met coal
15-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	\$ 787.50	Review and preparation of third quarter audit comm materials
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	\$ 210.00	Discuss rejected contracts with Katy Winkelmann
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525.0	\$ 262.50	Meet with Joe Bean to discuss quarterly legal update
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525.0	\$ 577.50	Review Form 10-Q
15-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	3.1	525.0	\$ 1,627.50	Review Q3 summary review memorandum, overall analytic and impairment memo
15-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.3	430.0	\$ 129.00	Meeting with Katie Winkleman to discuss impairment.
15-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	4.0	430.0	\$ 1,720.00	review of quarterly procedures, noncurrent liabilities, AP, derivatives.
15-Oct-2012	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.4	525.0	\$ 735.00	Read and provide questions and comments on 10-Q
15-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.5	275.0	\$ 2,612.50	Meeting with Jessica and Julie to discuss client deliverables (1.5), preparation of Impairment workpapers (5.3), preparation of overall analytical review (2.7)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
15-Oct-2012	Wells,Benjamin E (US012919293)	Staff/Assistant- Grade 4 (444)	1.3	190.0	\$ 247.00	ITGC Walkthroughs LA-5 New Users (1.3 hr);
16-Oct-2012	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	1.2	430	\$ 516.00	Q3 Tax Workpaper Review
16-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.5	190.0	\$ 1,615.00	Worked on tying out the 10-Q for the entire day.
16-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.7	525.0	\$ 892.50	Review Q3 Form 10-Q draft
16-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	10.0	275.0	\$ 2,750.00	Review of quarterly hedging workpapers (3.4), review of quarterly AP workpapers (3.8), review of quarterly inventory workpapers (2.8)
16-Oct-2012	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	5.0	275.0	\$ 1,375.00	Review of the Tax Provision workpapers for Q3 FY 2012. Draft of Tax Provision memo.
16-Oct-2012	Wells,Benjamin E (US012919293)	Staff/Assistant- Grade 4 (444)	4.7	190.0	\$ 893.00	LA Walkthrough LA-5 Terminations (1 hr); Operations WT OT-1 Mainframe (1.1 hrs); Operations WT OT-1 Windows (.9 hrs); Operations WT OT-3 Job Failure (.7 hrs); Opeations WT Narrative (1 hr)
17-Oct-2012	Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	1.4	430	\$ 602.00	Q3 Tax Workpaper Review
17-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	\$ 190.00	Worked on updating AP flux explanations.
17-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.3	190.0	\$ 437.00	Worked on documentation of our Equity review.
17-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	6.2	190.0	\$ 1,178.00	Worked on tying out the 10-Q.
17-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	\$ 2,200.00	Preparation of quarterly Journal Entry testing memorandum (4), review of quarterly BOD minutes (2.5), preparation of DIP financing expense testing (1.5)
18-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	\$ 190.00	Printed off Audit Committee meeting minutes, reviewed them, and made them into workpapers.
18-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	\$ 190.00	Worked on tying out the 10-Q.
18-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.0	190.0	\$ 380.00	Worked on tying out the statement of cash flows.
18-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.3	190.0	\$ 1,007.00	Worked on documenting our review of equity.
18-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	3.1	525.0	\$ 1,627.50	Review Q3 Form 10-Q draft
18-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	\$ 2,475.00	Review of Tie-Out (5.5) and review of cash flow portion of tie-out (3.5)
19-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	\$ 190.00	Received new version of the 10-Q. Reviewed for changes from prior version.
19-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.0	190.0	\$ 570.00	Worked on tying out the statement of cash flows.
19-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.5	190.0	\$ 665.00	Worked on Journal entry testing, inquiring of entry preparers/approvers, performing rollforward testing, and documenting all of the above.
19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.3	525.0	\$ 157.50	Discussion and review of selenium updates with Sarah Miller
19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.4	525.0	\$ 210.00	Audit comm preparation call with Bob Viets

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19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Review of impairment calculations and analysis
19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Reviw of subject to compromise listing details with Jordan Scott
19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	525.0	\$ 735.00	Discussion of contract rejections with Sarah Miller and Katy Winklemen and review of memorandum
19-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	525.0	\$ 1,050.00	Review of draft 10q and footnote disclosures
19-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Meet with Katy Winklemann to discuss 10-Q comments
19-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Call with Bob Viets in preparation of audit committee meeting
19-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	525.0	\$ 1,680.00	Review impairment analysis, draft letter of representations, contract rejection memo
19-Oct-2012	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	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Documenting revenue by mine.
22-Oct-2012	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.
22-Oct-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.2	190.0	\$ 988.00	Worked on tying-out the 10-Q, mostly working through Gaurantor/Non-Gaurantor schedules and transferring tickmarks to clean copy of the 10-Q.
22-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525.0	\$ 577.50	Review of LSTC details and contract rejection memos
22-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Review of Evergreen transaction and memos
22-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review of draft 10q and disclosures
22-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	525.0	\$ 945.00	Audit Comm preparation and meeting
22-Oct-2012	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	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525.0	\$ 420.00	Review memo related to Evergreen contract
22-Oct-2012	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	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.9	525.0	\$ 997.50	Attend audit committee meeting
22-Oct-2012	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	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Review of draft 10q and disclosures
23-Oct-2012	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	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	525.0	\$ 1,050.00	Review of updated impairment analysis
23-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	430.0	\$ 430.00	Review checklists and independence

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
23-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	430.0	\$ 860.00	Review of 10Q
23-Oct-2012	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.4	525.0	\$ 735.00	Review impairment workpapers
23-Oct-2012	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.1	525.0	\$ 1,102.50	Read SRM, OAR, Impairment Memo, EVergreen Memo
23-Oct-2012	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	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).
24-Oct-2012	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.8	430.0	\$ 774.00	Tax Memo
24-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	Discussion of EQR review comments with Ruth Saphian
24-Oct-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	375.0	\$ 375.00	Planning for testing of application controls for all inscope applications
24-Oct-2012	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Type up questions to audit team from review of all quarterly documents
24-Oct-2012	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Check changes on new version of 10-Q. REview final footnotes and MD&A
24-Oct-2012	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	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Review changes to Form 10-Q draft (.4), discuss comments related to changes with Katy Winkelmann (.2)
26-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Review 10-Q disclosure checklist
26-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	430.0	\$ 860.00	Review of GAAP checklist and 10Q
29-Oct-2012	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	Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	0.5	525.0	\$ 262.50	Memo changes - WV tax rate change; discuss with Ranie
29-Oct-2012	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	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.5	525.0	\$ 787.50	Review of tax memorandum
29-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	\$ 210.00	Review audit committee call materials
29-Oct-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.0	430.0	\$ 1,290.00	Review of GAAP checklist, SRM
29-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	\$ 2,200.00	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	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	\$ 525.00	Audit committee meeting to approve 10q
30-Oct-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Audit committee call to discuss Form 10-Q

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
31-Oct-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525.0	\$ 262.50	Review of audit strategy scoping documentation
31-Oct-2012	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	0.5	525.0	\$ 262.50	Review of tax provision and memo
01-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	525	\$ 577.50	Review of audit strategy scoping documentation
05-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	7.0	190	\$ 1,330.00	Documented PPE lead (2 hour), Documented PPE rollforward (5 hours), Documented Mine development lead and made selections (1hour)
05-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.3	190	\$ 57.00	Created lead sheet (0.3 hours)
05-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	190	\$ 133.00	Created lead sheet (0.7 hours)
05-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.7	190	\$ 323.00	Documented Comp & Benefits (1.7 hours)
05-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.3	190	\$ 1,197.00	Created lead sheet, documented reconciliations and confirmations (6.3 hours)
05-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	190	\$ 399.00	Performed update testing of contract mining controls.
05-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	7.4	190	\$ 1,406.00	Performed reviews of IA's control testing at the mine level for the Wells and Rocklick mines.
05-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.6	525	\$ 315.00	Preparing Q3 workpapers for archiving
05-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525	\$ 367.50	Review interim bankruptcy audit program and internal controls
05-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.3	525	\$ 682.50	Meet with Katy Winkelmann, Paul Kaufmann, and Matt Redenius to discuss derivative treatment of coal sales contracts
05-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	9.0	275	\$ 2,475.00	Performed a review of and documented the ARO liability analysis (3.2 hours); Documented closed mine expenditure reports and associated transaction registers from the general ledger system (4.4 hours); Performed testing of the equipment rates used in the cash flow analyses (1.4 hours).
05-Nov-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430	\$ 430.00	meeting with Katy Winkleman, Paul Kaufmann to discuss sale contracts.
05-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275	\$ 275.00	Walkthrough of interim cash with staff (1)
05-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	\$ 412.50	Walkthrough of interim AR with staff (1.5)
05-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Discussion with staff about interim areas and how to appropriately test certain accounts in conjunction with the bankruptcy (2.5)
05-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$ 1,100.00	Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5)
06-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	3.0	190	\$ 570.00	Capital Expenditures Lead (1 hour), Prepared request list to talk with client (1.5 hours), Documented Gain/Loss (.5) hours
06-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	5.0	190	\$ 950.00	Reviewed and retested IA's FSCP Test of controls (5 hours)
06-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.2	190	\$ 798.00	Documented reconciliations, prepared confirmations (4.2 hours)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
06-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	190	\$ 912.00	Documented aging, prepared confirmations (4.8 hours)
06-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	190	\$ 247.00	Prepared inventory leads and made selections for testing as well as requests for selected items.
06-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	190	\$ 266.00	Performed testing of Derivatives controls.
06-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	190	\$ 494.00	Reviewed controls at the mine level for Rocklick and Wells.
06-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190	\$ 646.00	Transferred tickmarks from our copy of the 10-Q to the 10-Q that PCX filed with the SEC and obtained support for any changes between versions.
06-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.2	275	\$ 330.00	Performed testing of the equipment rates used in the cash flow analyses (1.2 hours).
06-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.8	275	\$ 2,145.00	Performed a detail review of Internal Audit's testing of mine level controls and retested a sample of controls in conjunction with our audit methodology(7.8 hours).
06-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275	\$ 2,337.50	Preparation of interim investments in affiliates workpapers
07-Nov-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	\$ 1,520.00	Tied out PPE rollforward (3 hours), Documented flux explanations on PPE lead (1 hour), Prepared and sent out emails with follow up requests for PPE (2 hours), Meeting with client for PPE rollforward (1 hour), Documentation of answers from meeting with client (1 hour)
07-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190	\$ 304.00	Documented Treasury, M&S Inventory, and PTP TOC (1.6 hours)
07-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190	\$ 304.00	Documented AR aging (1.6 hours)
07-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.3	190	\$ 1,007.00	Documented reconciliations, outstanding checks (5.3 hours)
07-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	190	\$ 494.00	Performed testing of Derivatives controls.
07-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.9	190	\$ 741.00	Worked on documenting LCM Analyses for inventory.
07-Nov-2012	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	375	\$ 750.00	Discussion with core team related to testing of application controls and review of testing approach for application controls.
07-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	9.0	275	\$ 2,475.00	Performed testing of workers comp claims and OPEB claims (6.4 hours); Performed testing of OPEB census data file (2.6 hours).
07-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$ 1,100.00	Walkthrough of PPE with staff (1.5) and answering questions on our testing strategy as a result of client format changes and availability of documentation (2.5)
07-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.7	275	\$ 1,842.50	Review of walkthrough supplement for comp & benefits walkthrough (2.3), FSCP walkthrough (2.5), and land management (1.9)
07-Nov-2012	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	0.5	275	\$ 137.50	Budget to actual (.5h)
08-Nov-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	9.0	190	\$ 1,710.00	Documented gain/loss (1.5 hours), Tied line on PP&E RF to prior year and worked on summations(3 hours), Documented capital expenditures rollforward and made selections (4 hours), continued documentation on mine development and made selections (2 hour),
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	190	\$ 209.00	Documented M&S Inventory TOC related to Key Performance Indicators. (1.1 hours)
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.7	190	\$ 323.00	Documented reconciliations, sent out confirmations, outstanding checks (1.7 hours)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
08-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.2	190	\$ 988.00	Met with client contacts regarding AR, documented reconciliation, documented unbilled receivables, documented confirmations, documented credit memos (5.2 hours)
08-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.1	190	\$ 399.00	Worked on documentation of LCM Analyses for inventory selections.
08-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190	\$ 646.00	Worked on documenting flyover report and rollforward support for inventory selections.
08-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.0	190	\$ 760.00	Worked on Accrued Royalties leads and made selections for testing as well as requests for selected items.
08-Nov-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525	\$ 682.50	Review of hedge matters with Sarah Miller
08-Nov-2012	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	525	\$ 1,155.00	Review of combined risk assessment documentation
08-Nov-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525	\$ 157.50	Discuss proposed change to claims cost in OPEB liability calculation with Mike Hickenbotham
08-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	275	\$ 2,200.00	Performed testing of OPEB census data file (2.4 hours); Documented workers compensation transaction registers and selected a sample of payments to detail test (5.6 hours).
08-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	275	\$ 990.00	Discussions with Dennis Williams, IA Director, to discuss bankruptcy controls and comments based on our review of IA testing (3.5)
08-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	275	\$ 1,732.50	Preparation of return to provision testing
08-Nov-2012	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	190	\$ 190.00	Logical Access Walkthrough LA-6 Request & Review Comment (1 hr); Operations WT OT-2 Request & Review Comment (1 hr)
09-Nov-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	7.0	190	\$ 1,330.00	Documented Depletion Expense spreadsheet and worked with client to get explanations (3 hours), Sent out additional selections and requests for CIP addition testing, Leases, Maintenance and equipment, and Depreciation (3 hours), worked on more summations to clerically test PPE rollforward (1 hour)
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	190	\$ 152.00	Performed PTP TOC (0.8 hours)
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.1	190	\$ 399.00	Documented confirmations (2.1 hours)
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.1	190	\$ 779.00	Documented unbilled receivables, documented credit memos, obtained documentation for cutoff testing (4.1 hours)
09-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.3	190	\$ 437.00	Performed walkthrough of Derivatives & Hedging process and prepared documentation.
09-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.2	190	\$ 988.00	Worked on documentation of flyover reports and rollforward support for selected locations.
09-Nov-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Prepare Q3 workpapers for archive
09-Nov-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.0	525	\$ 1,050.00	Review planning documents and close related review notes
09-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	275	\$ 935.00	Performed detail review of mine level tests of controls performed by Internal Audit (3.4 hours).
09-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	\$ 990.00	Performed testing of health care rates utilized in Asset Retirement Obligation cash flow analyses (3.6 hours).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
09-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Addition of bankruptcy procedures to test the liabilities subject to compromise account as of interim (2.5)
12-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	6.0	190	\$ 1,140.00	Work on PPE Lead (1 hour), Discuss PPE Lead with client (1 hour), Work on Depreciation reasonableness test (2 hours), work on Depletion expense testing (1 hour), Make selections for Maintenance and repair (1 hour)
12-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.3	190	\$ 247.00	Documented cash confirmations, lead fluctuations. (1.3 hours)
12-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.3	190	\$ 627.00	Documented M&S inventory controls, treasury controls, application controls. (3.3 hours)
12-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.4	190	\$ 646.00	Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours)
12-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	190	\$ 209.00	Completing review/retest templates in GAMx.
12-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	7.7	190	\$ 1,463.00	Documenting flyover reports and rollforward activity for selected mines.
12-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	\$ 1,210.00	Updated mine visit control testing templates to be in compliance with new firm guidance (4.4 hours).
12-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	275	\$ 1,265.00	Performed detail review of coal inventory cost calculations (4.6 hours)
12-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.3	275	\$ 2,282.50	Review of coal reserves (2.5), review of depletion (2.3), and assisting staff with CIP & mine development testing (3.5)
12-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	4.8	275	\$ 1,320.00	Change management wt (3.5h), meeting with Alyson Dildine and Mark Phillips to discuss year end request list (.8h), sending follow up emails on the year end request list (.5h)
13-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	9.0	190	\$ 1,710.00	Work on clerical testing and tickmarks on PPE rollforward (1 hour), Work on tickmarks on PPE Lead (1 hour), Work on tickmarks on depletion expense testing (1 hour), Made selections for CIP additions (2 hours), Make further selections for leases (1 hour), Work on depreciation reasonableness testing (2 hours)
13-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.9	190	\$ 361.00	Performed comp and benefit TOC. (1.9 hours)
13-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.4	190	\$ 456.00	Documented confirmations, discussed balances with entity personnel. (2.4 hours)
13-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.7	190	\$ 703.00	Documented lead schedule, confirmations, worked through review notes. (3.7 hours)
13-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.2	190	\$ 38.00	Documenting EY fees approved within BOD meeting minutes.
13-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.5	190	\$ 285.00	Preparing lead sheets for Advance Royalties and making selections and requests for those selections.
13-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	6.8	190	\$ 1,292.00	Documenting flyover support and rollforward activity for selected mines.
13-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$ 787.50	Discussion of selenium case with Matt Redenius
13-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.5	275	\$ 962.50	Performed detail testing of equipment rates used in the Asset Retirement Obligation calculations (3.5 hours)
13-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.5	275	\$ 1,237.50	Performed testing of workers compensation claims and payments to support rollforward of legacy liability activity from the prior year (4.5 hours).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
13-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	\$ 412.50	Meeting with Julie Turley to discuss status (1.5)
13-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275	\$ 1,650.00	Review of interim accounts receivable testing
14-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.5	190	\$ 1,615.00	Meeting with client to request explanations for depreciation and depletion testing (1.5 hours), Work on PPE rollforward (2 hours), Make selections for mine development (3 hours), Work on repairs and maintenance lead schedule (1 hour), Work on PPE Lead (1 hour)
14-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.3	190	\$ 247.00	Documented prepaid freight, equipment deposits. (1.3 hours)
14-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.3	190	\$ 437.00	Documented unbilled receivables testing, confirmations. (2.3 hours)
14-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.4	190	\$ 836.00	Documented confirmations. (4.4 hours)
14-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.9	190	\$ 1,691.00	Documenting flyover support and rollforward activity for selected mines.
14-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525	\$ 892.50	Review of ASM and CRA documents
14-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	275	\$ 440.00	Updated Internal Audit review and retest control templates based on firm guidances and revised requirements (1.6 hours).
14-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	\$ 1,210.00	Performed a detail review of third party flyover specialist reports and rollforwards used to value inventory at period end (4.4 hours).
14-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	\$ 2,200.00	Read through the budget, PCP mapping and testing strategy documents, and MC and LA walkthroughs (2 hours). Went through PBC documents for testing and associated them with the client assist EY sent out in order to determine what was still outstanding. Also drafted an email to send to client (3 hours). Began LA-3 testing (3 hours).
14-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	275	\$ 357.50	Discussion with Julie Turley to talk status and staff performance (1.3)
14-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	275	\$ 1,732.50	Preparation of JV invoice confirmations (2.5) and review of JV financial statement analytics & documentation as workpapers (3.8)
15-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Make futher selections for CIP additions (3 hours), Make further selections for mine development (3 hours), Meeting with client to discuss CIP additions, mine development and lead flux explanations 2 hours),
15-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.4	190	\$ 76.00	Documented treasury TOC related to debt payments. (0.4 hours)
15-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.7	190	\$ 703.00	Documented reconciliations. Documented confirmations. (3.7 hours)
15-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.4	190	\$ 836.00	Documented cutoff procedures. Documented credit memo testing. Documented unbilled receivables testing. (4.4 hours)
15-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Documenting flyover support and rollforward activity for selected mines as well as making selections and requests for market testing.
15-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.2	525	\$ 630.00	Review of ASM and CRA documents
15-Nov-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	\$ 187.50	Luncheon meeting with Nathan Reddick to discuss YE testing plan

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
15-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	275	\$ 467.50	Performed detail review of the Derivatives and Hedging walkthrough performed independently by Ernst & Young (1.7 hours).
15-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.3	275	\$ 1,732.50	Performed detail review of coal inventory flyover documentation provided by third party surveyors, including rollforwards of inventory at period end (6.3 hours).
15-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	\$ 2,200.00	Read through KPMG's work papers and testing (2 hour) Continued LA-3 testing (5 hours). Discussed the engagement over lunch with the manager, Bhavana (1 hour).
15-Nov-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.5	430	\$ 215.00	Discussion with Katy Winkleman on Selenium change and retiree health accounting
15-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	275	\$ 1,237.50	Addition of bankruptcy controls, related what could go wrongs, and step details into our Gamx workpaper system (4.5).
16-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Make further selections for mine development (2 hours), Make further selections for Maintenance and Repairs (2 hours), Meeting with client for Mine development (1 hour), Complete lease testing (3 hours), Document CIP additions template (1 hour)
16-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.6	190	\$ 114.00	Documented miscellaneous receivables. (0.6 hours)
16-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.8	190	\$ 152.00	Performed Treasury TOC (0.8 hours)
16-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.6	190	\$ 1,254.00	Documented equipment deposits. Documented prepaid freight. Documented other deposits. (6.6 hours)
16-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	7.5	190	\$ 1,425.00	Documenting flyover support and rollforward activity for selected mines as well as working through documentation of the market testing.
16-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525	\$ 525.00	Review of derivative accounting treatment options
16-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.3	275	\$ 907.50	Performed detail review of FSCP controls originally prepared by Internal Audit, of which Ernst & Young detail reviewed and retested in conjunction with our control testing strategy (3.3 hours).
16-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.7	275	\$ 1,017.50	Performed detail review of coal inventory flyover documentation, including rollforward of coal inventory to period end for mines selected for testing (3.7 hours).
16-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.3	275	\$ 2,543.75	Performed update of internal control documentation to reflect new audit releases implemented by EY national.
19-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	9.0	190	\$ 1,710.00	Documented Mine Development (4 hours), Documented CIP (4 hours), Work on PPE rollforward (1 hour)
19-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.3	190	\$ 57.00	Carried forward walkthrough documentation (0.3 hours)
19-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.9	190	\$ 171.00	Documented AR Reserve (0.9 hours)
19-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.2	190	\$ 418.00	Carried forward documentation for FSCP Financial Reporting, Miscellaneous, Review and Retest, and Swaps and Selenium (2.2 hours)
19-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	5.1	190	\$ 969.00	Documented Prepaid Freight. Documented Equipment Deposits. Documented Other Deposits. (5.1 hours)
19-Nov-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	\$ 187.50	YE Fieldwork Supervision, IT work-paper detail review
19-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.2	275	\$ 1,155.00	Performed detail review of coal inventory third party flyover documentation and coal inventory rollforwards (4.2 hours).
19-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	275	\$ 1,265.00	Performed independent walkthrough of the selenium liability process, including documentation of change in selenium treatment technology and effects on discounted cash flows (4.6 hours).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	\$ 2,200.00	Continued testing LA-3, LA-, and LA-8 controls for each application (5.3 hours). Performed administrative activities such as emailing client, organizing and going through client provided documentation, and communicating with other EY associates on the project about the engagement (2.7 hours).
19-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275	\$ 550.00	Meeting with Julie Turley to discuss audit status (2)
19-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Meetings with staff to prepare statuses for client meetings (2.5)
19-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275	\$ 1,375.00	Documentation and preparation of WWMV impairment analysis
19-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	4.5	275	\$ 1,237.50	Year end change management request list (1.5) change management testing (3h)
20-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	7.0	190	\$ 1,330.00	Finished up depreciation expense testing (2 hours), Documented Mine development (3 hours), Meeting with Client for CIP (1 hour), Worked on Repairs and Maintenance (1 hour)
20-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.4	190	\$ 266.00	Carried forward Tax Walkthrough documentation (1.4 hours)
20-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.4	190	\$ 266.00	Documented Prepaid Freight (1.4 hours)
20-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.5	190	\$ 285.00	Carried forward FSCP Swaps documentation (1.5 hours)
20-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.7	190	\$ 893.00	Prepared bankruptcy documentation for testing (4.7 hours)
20-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	9.0	190	\$ 1,710.00	Performed market price testing and worked on flyover documentation for the Black Oak Mine.
20-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	525	\$ 577.50	Discussion of selenium matters with Redenius and Miller
20-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	275	\$ 715.00	Performed detail review of cash confirmations received directly from the financial institutions of which the Company holds depository accounts (2.6 hours).
20-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.8	275	\$ 1,595.00	Performed detail testing of equipment rates utilized in the asset retirement obligation cash flow schedules (5.8 hours).
20-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.2	275	\$ 2,255.00	Continued working on LA-3 testing (1.8 hours). Prepared for meeting and met with Marta to discuss engagement planning and status (1.3 hours). Organized PBC documents and created email with attached documents to send to GTH for the rely and retest LA controls (2.5). Organized PBC documents and created email to send to GTH for tech review testing (2.1). Sent Marta an email with the user access review from KPMG to get her opinion (.5 hours).
20-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.3	275	\$ 2,543.75	Review of PP&E
20-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	7.8	275	\$ 2,145.00	ITGC change management testing (6h) supervising staff (1.8h)
21-Nov-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	6.0	190	\$ 1,140.00	Worked on PPE rollforward (2 hours), Worked on Mine development (1 hour), worked on status/open items list (1 hour), Worked on Repairs and Maintenance (1 hour), Meeting with client for CIP and Mine development (1 hour)
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.4	190	\$ 76.00	Documented other deposits (.4 hours)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	190	\$ 133.00	Performed Treasury TOC (0.7 hours)
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	190	\$ 228.00	Documented newly received confirmations (1.2 hours)
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190	\$ 304.00	Documented bankruptcy reconciliations (1.6 hours)
21-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.6	190	\$ 494.00	Documented repairs and maintenance (2.6 hours)
21-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.4	190	\$ 456.00	Finished up flyover documentation for the Black Oak location and and following up on confirmations and SAS73 questionnaires that had been sent out.
21-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	190	\$ 684.00	Worked on documenting Advanced Royalties testing.
21-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Discussion of restricted stock matters with Redenius and Miller
21-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525	\$ 1,470.00	Review coal sales test of controls
21-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.9	275	\$ 1,622.50	Performed detail review of coal inventory flyovers performed by third party engineers and associated coal inventory rollforwards (3.5 hours); Performed detail review of coal supply contracts selected for market price testing (2.4 hours).
21-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.9	275	\$ 1,897.50	Downloaded updated U125 form and began reading last years to understand and filling in necessary client information for this year's form for LA-6 prior to receiving SSAE 16 report (1.5 hours). Went through the status tracking document in GAMx and updated everything accomplished thus far (2.3 hours). Chatted with Marta about the plans for this afternoon's meeting (.5 hours). Went through GAMx and signed off on completed items and removed last year's WPs for LA-3 and LA-8 (2.6 hours).
21-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Discussions with ITRA about testing of application controls
21-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275	\$ 1,650.00	Review of pre-paid expenses for additional testing
21-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	6.0	275	\$ 1,650.00	ITGC change management testing (4.5h) outstanding item list (1.5h)
26-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190	\$ 247.00	Documented newly received AR confirmations (1.2 hours).
26-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	190	\$ 361.00	Updated journal entry testing for new methodology (1.9 hours).
26-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	190	\$ 342.00	Updated journal entry testing for new methodology (1.8 hours).
26-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.4	190	\$ 646.00	Updated TOC review and retest templates (3.4 hours).
26-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	9.0	190	\$ 1,710.00	Entire day was spent clearing review notes on coal inventory.
26-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	\$ 787.50	Review of SRM documentation.
26-Nov-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	\$ 187.50	Fieldwork Supervision - Detail review of ITGC work
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	review internal control testing (derivatives & hedging)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525	\$ 315.00	Review testing of income tax return to provision
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	\$ 367.50	Research accounting questions on OPEB curtailment
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	\$ 420.00	Meet with Katy Winkelmann to discuss audit issues (legacy liabilities, WWMV, selenium)
26-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525	\$ 630.00	Review payment and claims testing for workers' comp, OPEB, and black lung liabilities
26-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	\$ 990.00	Performed detail review of Advance Royalties workpapers and testing procedures (3.6 hours).
26-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.9	275	\$ 1,347.50	Made testing selections for Accounts Payable and M&S Received Not Invoiced Liabilities Subject to Compromise testing and documented reconciliations (3.4 hours); Performed detail testing of mine level Liabilities Subject to Compromise (1.5 hours).
26-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.3	275	\$ 1,732.50	Walked with Marta to meet internal Patriot contacts while at client site and to ask follow-up questions (.8 hours). Continued LA-3 testing given new documentation we received from Alyson (1.6 hours). Modified Logical Access Walkthrough for LA-3 (1.5 hours). Created new Excel workbook for Domain Admin access testing from the screenprints we were provided. Filtered it using a vlookup to determine the IBM users that will be included in the SSAE 16 report (2.4 hours).
26-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275	\$ 2,475.00	Preparation of derivative & hedging bankruptcy testing (2), LSTC legal reserve rollforward (2), corporate accruals (3), and sales contract accretion LSTC (2)
26-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	8.2	275	\$ 2,250.00	Change management wt (2.2h) Review Other ITGC walkthrough (1.5h) change management testing (3h) discuss open items with Mark Phillips and Alyson Dildine (.5)
27-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	190	\$ 152.00	Met with client contacts regarding Treasury TOC, documented Treasury TOC (0.8 hours).
27-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.9	190	\$ 171.00	Documented newly received cash confirmations (.9 hours).
27-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	190	\$ 228.00	Documented Other Deposits, met with client contact regard other deposits (1.2 hours).
27-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	190	\$ 228.00	Updated credit memo testing, unbilled receivables testing, and reserve testing (1.2 hours).
27-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.4	190	\$ 836.00	Documented Repairs and Maintenance Testing (4.4 hours).
27-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.2	190	\$ 418.00	Making selections and requests for accrued royalties subject to compromise testing.
27-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	190	\$ 551.00	Clearing coal inventory review notes.
27-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	190	\$ 551.00	Clearing review notes on Advanced Royalties.
27-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	Selenium matters and impact of court rulings
27-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	525	\$ 1,102.50	Close review notes related to audit planning
27-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.3	275	\$ 357.50	Performed detail review of Advance Royalties contracts selected for testing (1.3 hours).
27-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	275	\$ 577.50	Performed detail review of cash confirmations received from financial institutions (2.1 hours).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
27-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	275	\$ 660.00	Performed detail testing of Employee Claims portion of Liabilities Subject to Compromise (2.4 hours).
27-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	7.1	275	\$ 1,952.50	Had kickoff call with GTH regarding testing we sent them last week (.50 hours). Went back through tech reviews from last year to determine what additional documents (other than script outputs) and screenprints we need to request. Sent email to Alyson (2.5 hours). Received population completeness for LMS and SIR regarding PAS Admin users for LA-3, which enabled me to verify the user listing and complete the test and upload everything to GAMx (1.3 hours). Verified with Marta the status of our tracking document and items we've received or are still outstanding (.50 hours). Received the SSAE 16 report and bridge letter from client. After reading the them, continued to fill out the review document (2.3 hours).
27-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	\$ 825.00	Addition of quarterly impairment workpapers to year-end documentation (3)
27-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275	\$ 2,200.00	Documentation of WWMV Impairment Testing
27-Nov-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	6.0	275	\$ 1,650.00	Change mangement testing (5.5) coordination of applicaiton controls (.5)
28-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.8	190	\$ 722.00	Repairs and maintenance testing, operating lease testing, updating lead sheet. (3.8 hours).
28-Nov-2012	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.2	190	\$ 798.00	Documented other deposits (4.2 hours).
28-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.6	190	\$ 494.00	Compiling list of personnel who have access to MM38 for PTP.08 control testing.
28-Nov-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.9	190	\$ 1,121.00	Finished clearing all coal inventory review notes.
28-Nov-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525	\$ 367.50	Review of stock comp matters during bankruptcy
28-Nov-2012	Laplant,Steven J (US011345154)	Senior Manager- Grade 4 (214)	0.5	430	\$ 215.00	Patriot Coal - initial planning call with the core audit team to discuss 12/31audit, considerations regarding assumptions to be used, and division of responsibilities
28-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	\$ 210.00	Call with Katy Winkelmann to discuss OPEB curtailment analysis
28-Nov-2012	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525	\$ 262.50	Planning call with actuaries reviewing OPEB liability
28-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.4	275	\$ 110.00	Held planning call with EY actuaries discussing our approach for upcoming testing of OPEB liabilities during year-end(0.4 hours)
28-Nov-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.6	275	\$ 2,090.00	Performed detail testing of sales related liabilities, mine level accruals, and obtained documentation to perform the search for unrecorded liabilities related to liabilities subject to compromise (7.6 hours).
28-Nov-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	4.3	275	\$ 1,182.50	Put together list of outstanding items to discuss with Alyson. Walked to her cube and chatted about them (.9 hours). Pinged Marta to discuss what I should be working on since we're still waiting on additional documentation from client. Had a brief discussion (.3 hours). Read through MC documentation (LMS MC-1, MC-2, MC-3, MC-4) Marta had obtained and began creating testing matrix in anticipation of receiving sampled tickets Marta requested (3.20 hours).
28-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275	\$ 275.00	Discussion with Julie Turley to discuss open items

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
28-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275	\$ 2,200.00	Detail review of ARO closed mine testing and equipment rates.
28-Nov-2012	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	2.8	275	\$ 770.00	update with EY manager (1h), review of testing for logical access (1.8)
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.3	190	\$ 57.00	Documented updated journal entry testing (0.3 hours).
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.4	190	\$ 76.00	Documented updated journal entry testing (0.4 hours).
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	190	\$ 513.00	Documented Other Assets (2.7 hours).
29-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.6	190	\$ 874.00	Documented repairs and maintenance testing, updated PP&E rollforward, clerically tested CIP reports (4.6 hours).
29-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	190	\$ 266.00	Making selections and requests for testing of real estate tax accruals subject to compromise.
29-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	190	\$ 285.00	Finished compiling list of personnel who have access to MM38 for PTP.08 control testing.
29-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	190	\$ 304.00	Documenting testing of Accrued Royalties subject to compromise.
29-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	190	\$ 304.00	Making selections and requests for performing search for unrecorded liabilities/AP relating to LSTC.
29-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	190	\$ 361.00	Making selections and requests for testing of Incentive Compensation subject to compromise.
29-Nov-2012	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.0	525	\$ 525.00	discussions with matt redinius & patriot team regarding treatment of restricted stock and stock units
29-Nov-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Call with actuaries to discuss black lung liabilities measurement
29-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.9	275	\$ 247.50	Held planning call with EY actuaries for Workers Comp liabilities testing to be performed at year-end (0.9 hours)
29-Nov-2012	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	7.6	275	\$ 2,090.00	Meeting with Marta and Bhavana to discuss the status of the audit (0.9 hours). Composed email to GTH requesting status (.2hours). Received reply from Arpan and began going through documentation he provided as well as answering back his questions. Included conversation with Marta to answer my questions regarding the tech reviews (3.5 hours). Received change tickets for MC control. Began filling out test matrix with attribut information (2.3 hours). Composed emails to Alyson with additional tech review requests and another for current status of outstanding items (.7 hours).
29-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$ 1,100.00	Changes to coal sales test of control workpapers in response to Sarah Miller's (Partner)review.
29-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$ 1,100.00	Revision of testing control templates based on comments by Sarah Miller, Partner
29-Nov-2012	Speedling, Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	375	\$ 187.50	Patriot - planning meeting
29-Nov-2012	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	8.8	275	\$ 2,420.00	review of logical access and change management (6.4) walkthrough wrap up (2.3)
30-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	190	\$ 418.00	Documented updated journal entry testing (2.2 hours).
30-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	190	\$ 456.00	Documented updated journal entry testing (2.4 hours).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
30-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.9	190	\$ 551.00	Treasury TOC, FSCP TOC (2.9 hours).
30-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190	\$ 646.00	Making additional selections and requests for search for unrecorded liabilities/AP subject to compromise testing and performing SURL/AP subject to compromise testing.
30-Nov-2012	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	190	\$ 684.00	Completed testing of real estate tax accruals subject to compromise.
30-Nov-2012	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	375	\$ 2,250.00	Fieldwork Supervision - Detail review of ITGC work
30-Nov-2012	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	8.8	275	\$ 2,420.00	Continued working on MC-1 testing: tying out all the attributes to each of the 25 Impact tickets and putting all the info into the testing matrix (2.7 hours). Attended outstanding items/update meeting with Marta, Bhavana, Mark, and Alyson (.8 hours). Received Mainframe Admin listing from Alyson and began analyzing the file and creating a spreadsheet with the data in order to send it back to Alyson to verify access appropriateness (3.5 hours). Spoke with Marta about the status of the audit at the end of the week and what remains for next week (1 hour). Drafted an email for Bhavana to Central SAS 70 Submissions for the creation of the U125 (.8 hours).
30-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	\$ 825.00	Meetings with staff to discuss status and manager level review comments
30-Nov-2012	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	3.9	275	\$ 1,072.50	Preparing an outstanding items listing (.4) status update meeting the Alyson Dildine and Mark Phillips (.5) review of issues noted (1h) supervising and reviewing workpapers (2h)
03-Dec-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	\$ 1,520.00	Documented mine development testing (3.0), Documented CIP testing (3.0), Met with client for Mine development and CIP (2.0 hours)
03-Dec-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	525	\$ 525.00	Observe Patriot's internal monthly meeting on selenium accounting (testing of internal control)
03-Dec-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Review interim testing of investments and other assets
03-Dec-2012	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.9	525	\$ 997.50	Review internal control testing for M&S inventory and land management processes
03-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.3	275	\$ 1,457.50	Review of various LSTC balances including: sales contract accretion (1.3), mine level accruals (2.9), and debt (1.1).
04-Dec-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	\$ 1,520.00	Cleared review notes for mine development (2.0), Cleared review notes for CIP (2 hours), Cleared review notes for depreciation (3.5), Cleared review notes for coal reserves (0.5)
04-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.8	275	\$ 2,695.00	Review of CIP for additiona support received back (5.5) and mine development (4.3)
05-Dec-2012	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	9.0	190	\$ 1,710.00	Completed documentation of mine development testing (2.0), Cleared review notes for depletion (1.0), Cleared review notes for PPE rollforward (5.0), Cleared review notes for depletion (1.0)
05-Dec-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.9	190	\$ 171.00	Documented the working fund detail reconciliation (0.9).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	\$ 1,100.00	Archive of 3rd Quarter
05-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	275	\$ 770.00	Review of LSTC accrued royalties.
06-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Cleared general review notes for the rest of the items (4.0), Met 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	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	8.0	190	\$ 1,520.00	Completed documentation of PPE lead (1.0), Met with client to 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	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525	\$ 1,155.00	Review of combined risk assessment
07-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275	\$ 550.00	YE Journal Entry testing methodology changes and review of Q1 and Q2 journal entry changes for purposes of our year-end testing
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	190	\$ 399.00	Discussions with mine level payroll personnel to obtain outstanding support for Incentive-based Compensation subject to compromise (.9) and documenting the support received (1.1)
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.2	190	\$ 418.00	Meeting with Jessie Bailey to obtain outstanding support for accrued royalties subject to compromise (.8) and documenting the support received (1.4).
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.2	190	\$ 418.00	Reviewing support and documenting testing of our search for unrecorded liabilities subject to compromise.
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	190	\$ 209.00	Discussing Advanced Royalties flux within the PP&E Lead and obtaining and documenting an explanation for the flux.
10-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	190	\$ 171.00	Contacting mine accountants and engineers to discuss varoius methods used for allocating coal inventory.
10-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	0.4	275	\$ 110.00	Meeting with Julie Turley to discuss timing of bankruptcy procedures.
11-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.1	190	\$ 779.00	Received remaining support for accrued royalties subject to compromise (0.3) and documented testing and the support (3.8)
11-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.9	190	\$ 741.00	Obtaining an understanding of the settings within the system that cause application controls to operate effectively and documenting this understanding.
11-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$ 787.50	Discussion and review of changes in OPEB matters
11-Dec-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	5.8	275	\$ 1,595.00	Emailed client with follow-up on outstanding items, went through GAMx file to clear review comments and sign off on finished portions, reviewed GTH tech review work (5.8).

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
11-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.6	275	\$ 2,365.00	Addressing partner review comments for tests of controls.
11-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	2.1	275	\$ 577.50	ITGC Testing review.
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.9	190	\$ 551.00	Preparing debt subject to compromise lead sheet and testing the balances therein.
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	190	\$ 171.00	Received support for coal inventory (.2) and documented this support (0.7).
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.1	190	\$ 589.00	Meeting with Lois Gray to discuss how she performs her review relating to an accrued royalties control (1.1)and documented our understanding of the review process (2).
12-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.1	190	\$ 209.00	Obtaining an understanding of the settings within the system that cause application controls to operate effectively and documenting this understanding.
12-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.8	275	\$ 1,320.00	Performed detail second level review of LSTC account 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	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	275	\$ 880.00	Addressed executive level control testing notes and comments.
12-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275	\$ 2,337.50	Closing review comments (4.5) and completing the tie out of restructuring expense within the PPE rollforwards (4)
12-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	0.5	275	\$ 137.50	ITGC testing reiew.
13-Dec-2012	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.3	275	\$ 1,732.50	Cleared additional review notes in GAMx file, removed 2011 documents from GAMx file, met with Marta to discuss remaining work and outstanding items (6.3)
13-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	10.7	275	\$ 2,942.50	Detail review of ARO, including review of equipment rates (4.5), SAS 73 (1.5), lead (1.3), and closed mine testing (3.4)
14-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.1	275	\$ 577.50	Preparation for Post Interim Event (internal EY meeting after our interim testing).
14-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	275	\$ 880.00	Review of LSTC accounts payable and RNI
17-Dec-2012	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.0	190	\$ 760.00	Post interim event discussions with team.
17-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525	\$ 1,155.00	Post interim event with engagement team
17-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	525	\$ 262.50	Review of IT planning memo and discussion with Sarah Miller
17-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	\$ 787.50	Review of audit strategies memorandum
17-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525	\$ 367.50	Review of documentation assessing the work of others in audit process

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
17-Dec-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	375	\$ 750.00	Work-status meeting & PIE, Team performance review
17-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	\$ 577.50	Meet with Jack Lushefski to discuss bankruptcy proceedings and current status of operational results
17-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	525	\$ 840.00	Post interim event with audit team to discuss status of audit and results of interim procedures
17-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.9	275	\$ 1,072.50	Performed detail testing of cash flow schedules for asset retirement obligation liabilities.
17-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.1	275	\$ 1,127.50	Discussed interim audit findings in the team directed post-interim event.
17-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	275	\$ 1,182.50	Meeting with EY team for post interim event to describe results of interim testing and plans for the year-end audit
17-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	\$ 687.50	Preparation of meeting materials for post interim event
17-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	275	\$ 962.50	Discussions with Julie Turley about Rhino operating agreement and affect on bankruptcy (1) and documentation of how Rhino JV agreement is still in place even with the bankruptcy (2.5)
17-Dec-2012	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	1.0	275	\$ 275.00	PIE event (.5), preparing status update (.5)
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525	\$ 525.00	Court fee hearing with Matt Lee on listen mode.
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	525	\$ 892.50	Review of attach K.1 on signifcant risk documentation
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	\$ 787.50	Review of fraud considertsions ICFC forms and documentation and discussions with Sarah Miller
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	525	\$ 210.00	Review of key estimates lead under audit methodology
18-Dec-2012	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525	\$ 262.50	Review of mine locations control testing approach
18-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	\$ 1,210.00	Performed detail testing of cash flows related to the asset retirement obligation liabilities.
18-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	\$ 990.00	Cleared partner level review notes related to the M&S process at the Paint Creek Mine
18-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	275	\$ 1,430.00	Documentation of remediation testing for exceptions found during our 404 SOX testing
18-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	275	\$ 990.00	Documentation of impairment walkthrough
19-Dec-2012	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	1.0	430	\$ 430.00	Patriot ENV matters
19-Dec-2012	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	375	\$ 375.00	Work-status meeting & PIE, Team performance review
19-Dec-2012	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525	\$ 315.00	Call with audit committee chairman, Bob Viets, to discuss 4th quarter accounting issues/topics

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Dec-2012	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	275	\$ 2,200.00	Performed detail testing of cash flows related to the asset retirement obligations liabilities.
19-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	275	\$ 1,127.50	Review of journal entries for updated testing methodology change in Q1 and Q2.
19-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.5	275	\$ 1,512.50	Preparation of YE client assistance list (2.4) and preparation of materials delivered to Julie Turley to discuss year-end audit timing (including schedule, EY responsibilities, etc) (3.1)
20-Dec-2012	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430	\$ 430.00	meeting with Katy Winkelmann and Paul Kaufmann to discuss benefit plan changes.
20-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	275	\$ 770.00	Preparation of memo to discuss the following: EY & IA meetings throughout the year, content of those meetings, and our assurances as to the expertise of IA.
20-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	275	\$ 1,430.00	Review of equipment rates for changes made to workpapers after review comments
20-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	\$ 412.50	Discussions with staff to discuss their time in upcoming weeks and responsibilities over the holiday break (1.5)
21-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.5	275	\$ 962.50	Discussions with ITRA on their SOCD items and remediation approach (1.1) and documentation of SOCD items to put on exceptions waived listing (2.4)
21-Dec-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.6	275	\$ 1,265.00	Documented WWMV impairment analysis
26-Dec-2012	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	3.0	190	\$ 570.00	Documented Royalty Amortization testing related to the PPE rollforward (2.0), Cleared review notes for PPE testing (1.0)
02-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Research impact of Byrd Amendment on black lung
02-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of internal audit and leveraging use of other documentation
02-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	ITGC Work-paper review
02-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Close planning review notes
03-Jan-2013	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	0.5	\$ 430.00	\$ 215.00	Prepared a status summary of 382 work
03-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated journal entry selections for new methodology.
03-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated journal entry selections for new methodology.
03-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 375.00	\$ 1,500.00	ITGC Work-paper review
03-Jan-2013	Sterling,Ian P. (US012029826)	Senior Manager- Grade 1 (211)	0.7	\$ 430.00	\$ 301.00	Actuarial review of 12/31/12 black lung valuation
04-Jan-2013	Cohen,Arthur I (US011066647)	Senior Manager- Grade 4 (214)	0.3	\$ 430.00	\$ 129.00	Review of Black Lung Actuarial support.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
04-Jan-2013	Johnson,Gerald W (US012672003)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of audit teams testing of IFSeR inputs for selenium valuation
04-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Katy Winkelmann to discuss timing of selenium accrual calculation
04-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Matt Redenius and Chip Johnson to discuss testing for the change in the selenium accrual.
04-Jan-2013	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Selenium study conference call with Chip Johnson, CCaSS practice, and Sarah Miller, Partner.
04-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Received additional application user listing for HFM from Joel which showed the removal of the two users indicated in the user access review. Uploaded to GAMx and modified testing document (1 hour). Went back through outstanding items and composed and sent additional email to Alison regarding status (1 hour).
04-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Coordination with staff to develop plan for time on schedule.
04-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Review of test of control documentation and preparation of status listing to develop audit plan for next two weeks.
04-Jan-2013	Sterling,Ian P. (US012029826)	Senior Manager- Grade 1 (211)	1.9	\$ 430.00	\$ 817.00	Review of assumptions used in 12/31/12 black lung valuation
07-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared Independence Checklist (1.1 hours)
07-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared Independence review of Patriot Corp and Subsidiaries (2.5 hours), Review of Partner Rotation analysis (1.3 hour), Prepared Family Tree Update (1.2 hours),
07-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Reviewed worksteps
07-Jan-2013	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	1.0	\$ 430.00	\$ 430.00	Coordination with National tax on 382 study and ownership change
07-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	7.8	\$ 190.00	\$ 1,482.00	Updated Audit Committee presentations.
07-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Updated selections for journal entry testing.
07-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Completed SOC 2 Report U125 for Chartis Claims.
07-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Reviewed and documented the settings within the systems that allow land management and coal sales application controls to operate effectively.
07-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Transferring SOCD information to updated SOCD template (0.3 hours) and completed additional information required by the new template (2.3 hours).
07-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	\$ 375.00	\$ 2,250.00	Logical Access Testing - LMS, FAS and All OPS Testing
07-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.8	\$ 275.00	\$ 1,870.00	Prepared and tested mine level cash flows used to establish the ARO liability.
07-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Reviewed and documented draft Milliman actuarial report for Black Lung liability.
07-Jan-2013	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Read 404 Planning documents, including multi-location scoping, assessment of IA, & document comments and question
07-Jan-2013	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Read ASM, Controls Risk Assessment, document comments and questions.
07-Jan-2013	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Read estimates template, IT ASM,

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
07-Jan-2013	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Read Planning Materiality and othe audit scoping documents, provide written comments/questions
07-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Meeting with Julie Turley to discuss status of client assistance items
07-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	\$ 275.00	\$ 550.00	Meeting with staff on first day of year-end to discuss areas and walkthrough testing
07-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.7	\$ 275.00	\$ 1,567.50	Review of rep letter (1.6), opinion (.7), RAS (.5), quarterly checklist (1.2), independence (1.7)
08-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Prepared Independence review of Patriot Corp and Subsidiaries (2 hours) and Prepared Independence Checklist (1.2 hours)
08-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared Opinion (.5 hours), Debt Compliance (.5 hours), Consent memos (.5 hours)
08-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Trade A/P Reconciliation testing (1.2 hours), prepared A/P workflow testing (1 hour), rolledforward all necessary A/P electronic files (.8 hours)
08-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Reviewed listing of leases from 9/30 - 12/31 for new leases that meet scope (1.2 hours)
08-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented AR Aging.
08-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Documented minutes filed with the SEC (2), prepared independence documentation (2), and documented auditing memorandums for the A binder (.3)
08-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Compiling and documenting meeting minutes for FY12.
08-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Documented support for Budget/Bowles debt subject to compromise.
08-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Preparing Management Representation Letter.
08-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Preparing/Setting up Audit Strategy Review Tool.
08-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Reviewed and documented settings within various systems that allow M&S Inventory and Procure-to-Pay application controls to operate effectively.
08-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	\$ 375.00	\$ 2,250.00	Logical Access Testing - Mainframe and tech reviews
08-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.4	\$ 275.00	\$ 2,035.00	Documented and tested mine level cash flows used to develop ARO liability.
08-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Answered additional review comments in GAMx.
08-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Discussion with Katy Winklemann on audit timing, selenium and OPEBs
08-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	4.0	\$ 430.00	\$ 1,720.00	Review of interim coal inventory substantive procedures
08-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Manager level review of interim prepaid asset workpapers
08-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Addition of memo to describe coordination of EY and IA
08-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Changes to planning for comments from the engagement quality review partner

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
08-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	\$ 275.00	\$ 1,237.50	Preparation of YE investment workpapers
08-Jan-2013	Sterling, Ian P. (US012029826)	Senior Manager-Grade 1 (211)	0.5	\$ 430.00	\$ 215.00	black lung - actuarial
09-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Began preparing Accrued Healthcare - IBNR testing
09-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Began Preparing PP&E YE Rollforward for all mining companies.
09-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared ARO Asset YE testing.
09-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared AP Received Not Invoiced Reconciliation and made selections for testing
09-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Reviewed Q1 - Q3 activity to explain year over year fluctuation of ARO Asset.
09-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	11.0	\$ 190.00	\$ 2,090.00	Documented AR Aging (4.2); documented Unbilled Receivables (3.7); documented Credit Memo testing (3.1).
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Adding significant accrued expenses to the estimates lead sheet.
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Compiling meeting minutes for FY2012.
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing manual entries within the audit strategy review tool.
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Preparing Debt lead schedule (0.9 hours) and obtaining support for debt items (0.5 hours). Preparing significant flux explanations (1.6 hours).
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Preparing raw and saleable coal lead schedules.
09-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Requesting documents to clear senior manager review notes regarding interim inventory.
09-Jan-2013	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Research impact of Byrd Amendment on black lung
09-Jan-2013	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	8.0	\$ 375.00	\$ 3,000.00	Change Management ITGC Testing
09-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	11.0	\$ 275.00	\$ 3,025.00	Documented and tested mine level cash flows (6.7 hours); Tested ARO amortization and accretion through reasonableness tests (2.4 hours); Drafted ARO testing memo to describe procedures performed (1.9 hours).
09-Jan-2013	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$ 275.00	\$ 550.00	Began working on U125 now that we received the full SOC 1 report.
09-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.4	\$ 275.00	\$ 1,760.00	Review of application control testing.
09-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.4	\$ 275.00	\$ 660.00	Walkthrough of AR with staff Keeley Farmar
09-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Walkthrough of PP&E area with staff Ryan Beckmann (1.6) and meeting/introduction with client contact Joy Peterman to discuss PP&E plan for year-end and open interim items (1.2)
09-Jan-2013	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	3.8	\$ 275.00	\$ 1,045.00	Review of ITGC testing (3.3h), reporting status to manager (.5h)
10-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Prepared PP&E YE Rollforward for all mining companies (6 hours); Tested CIP Additions (3 hours); Tested G/L on Disposals (1 hour)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Tested A/P RNI.
10-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Documented AR cutoff testing (3.3 hours); documented Miscellaneous Receivables (3.1 hours).
10-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Prepared M&S Inventory Lead schedule (0.6); documented M&S Inventory rollforward (0.8).
10-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Prepared Prepaid Expenses Lead (0.9); documented Other Deposits Detail (1.1); documented Property and Business Interruption support (1.2).
10-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Compiling and documenting additional meeting minutes received.
10-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Completing inventory estimates template.
10-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Entering manual entries into the audit strategy review tool.
10-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.7	\$ 190.00	\$ 703.00	Preparing advanced royalties lead sheet and rollforwards (3.2 hours). Requesting support for selected additions and recoupments (0.5 hours).
10-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.2	\$ 190.00	\$ 38.00	Research impact of Byrd Amendment on black lung
10-Jan-2013	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	0.9	\$ 375.00	\$ 337.50	Review of OPEB Actuarial support.
10-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion and review of selenium changes for technologies with Sarah Miller
10-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion of changes and potential curtailment charges with Sarah Miller
10-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewing and closing review comments related to LA Testing
10-Jan-2013	Laplant,Steven J (US011345154)	Senior Manager- Grade 4 (214)	1.2	\$ 430.00	\$ 516.00	Read e-mails and attachment describing anticipated mine closures and changes of actuarial assumptions to reflect these closures (.7). Call with client and actuaries to discuss (.5).
10-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Discuss status of client deliverables
10-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meet with Dennis Williams to discuss fraud hotline activity
10-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Meet with Jack Lushefski to discuss audit committee meeting timing
10-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.3	\$ 275.00	\$ 1,732.50	Performed testing of inputs used in the ARO cash flow schedules.
10-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed testing of the UMWA liability rollforward from prior year-end balances.
10-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Prepared an reviewed estimates templates for areas associated with significant risks.
10-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	3.5	\$ 275.00	\$ 962.50	Answered additional review comments in GAMx (1 hour). Began working on U125 now that we received the full SOC 1 report (2.5 hour).
10-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Preparation of December bankruptcy monthly fee statement
10-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	\$ 275.00	\$ 990.00	Review of Prepaid Expenses

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
10-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Status meeting with staff.
11-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Tested IBNR accrual.
11-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	5.3	\$ 190.00	\$ 1,007.00	Tested Q4 G/L on Disposals (1 hour), Prepared Mine Development testing (2 hours), Tested Q4 Leases (.3 hours), Prepared Repair & Maintenance testing (2 hours)
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented M&S Inventory listings.
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.9	\$ 190.00	\$ 931.00	Documented Miscellaneous Receivables (2.2); documented Laws Clause Reserve (2.7).
11-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Documented support provided by Dave Parisotto related to Property Damages prepayment.
11-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Compiling and documenting coal inventory LCM analyses.
11-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Entering manual entries into the audit strategy review tool.
11-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.7	\$ 190.00	\$ 513.00	Preparing coal inventory rollforward.
11-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of internal test/rely controls in coals sales
11-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of test of controls regarding coals sales sample
11-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of test of controls templates for retiree benefits
11-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of walkthrough documentation for retiree health process
11-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of walkthrough documentation of coal sales transaction testing
11-Jan-2013	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewing and closing review comments related to OPS Testing
11-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed testing of M&S inventory controls at the Paint Creek mine.
11-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed testing of UMWA payments for purposes of reviewing the year-end UMWA liability.
11-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	\$ 275.00	\$ 880.00	Performed testing of workers compensation payments during Q4.
11-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	\$ 275.00	\$ 440.00	Released and documented the annual independence confirmation for all EY employees charging time on the Patriot engagement.
11-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Discussions with EY tax to determine schedule for YE
11-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Documentation of Big Mountain impairment as it ties into accumulated DDA.
11-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	\$ 275.00	\$ 990.00	Preparation of audit committee results book
12-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Prepared CIP Additions Testing.
12-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Tested Trade A/P Invoices (.5 hours); Tested A/P Workflow Invoices (.5 hours)

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
12-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Prepared request lists for M&S inventory cutoff testing.
12-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Prepared workpapers for sales and freight testing.
12-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.7	\$ 190.00	\$ 323.00	Completing manual entries within the Audist Strategy Review Tool.
12-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Preparing inventory rollforward spreadsheet and documentation for selected mines.
12-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	\$ 190.00	\$ 76.00	Received and documented additional support for Peerless mine recovery rate.
12-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.1	\$ 275.00	\$ 852.50	Documented our evaluation of the use of service organizations for OPEB and Workers Compensation
12-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Documentation of debt with the help of staff
12-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Documentation of FBR cost testing for environmental liability part of the audit
14-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Tested IBNR accrual (2); Tested Long Term Disability Accrual (4)
14-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Tested Repair & Maintenance Expense (1); Tested Mine Development (2)
14-Jan-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.5	\$ 430.00	\$ 3,225.00	Reviewed FSCP walk through (6.2 hours), Discussion with Sarah Miller, Matt Redenius and Jordan Scott to divy up review of walk through and test of control manager level review (.5 hours). Review of FSCP test of controls (.8)
14-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Documented AR Aging Lead Schedule (1.6); re-documented Miscellaneous Receivables (2.6).
14-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.8	\$ 190.00	\$ 1,292.00	Prepared listings of selections for cutoff testing and reserve testing (1.2); documented M&S Reserve Summary and Detail (5.6).
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Completing manual entries in the audit strategy review tool.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Improved coal inventory rollforward documentation by obtaining and documenting a rollforward that includes purchased coal rather than just coal produced and sold.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	\$ 190.00	\$ 114.00	Meeting with Jessie Bailey to discuss necessary support for selected advance royalties recoupments.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.3	\$ 190.00	\$ 57.00	Obtained and documented additional support for the Black Oak mine's recovery rate.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Obtained and documented support for selected advance royalties additions.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Received and documented additional LCM analyses for various mines.
14-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.1	\$ 190.00	\$ 779.00	Reviewed/Retested IA's control testing at the mine level for the Federal mines.
14-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Meeting with Jack Lusheski and Mike Hickenbotham to discuss audit committee presentation/discussion on internal controls
14-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review interim asset retirement obligation testing
14-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	\$ 525.00	\$ 1,470.00	Review interim equity method investments testing

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
14-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Documented internal audit's update testing of controls to obtain coverage over the second half of the year.
14-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Documented rollforward testing of retiree healthcare payments from interim (1.6); Tested assumptions used by Mercer in developing the retiree healthcare discount rate (3.8).
14-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	8.7	\$ 430.00	\$ 3,741.00	Manager level review of interim PP&E workpapers.
14-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Finished review of year-end accounts receivable testing
14-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Re-documentation of interim investments workpapers in response to Partner review comments
14-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Review of other asset workpapers at year-end.
15-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared Interim Manager Review Notes related to rollforward, additions, and mine development (2);
15-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Prepared PP&E Lead (1); Tested Mine Development selections (1.5)
15-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Tested IBNR-Brody Mine accrual (.5); Prepared Accruals Lead (1)
15-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.2	\$ 190.00	\$ 1,178.00	Documented Cash Lead (1.4); documented cash reconciliations (4.8).
15-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented Days Sales Outstanding (1.4); tied workpapers to trial balance (1.8).
15-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Documented M&S Reserve Detail.
15-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Met with Dave Parisotto to discuss necessary support for interest accruals and expenses related to long-term debt.
15-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.2	\$ 190.00	\$ 988.00	Obtaining and documenting support for interest accruals and interest expenses related to long-term debt.
15-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Performed interest reasonableness recalculations for \$200M and \$250M debt items subject to compromise.
15-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	\$ 190.00	\$ 399.00	Prepared letters of credit interest accrual and letters of credit interest reasonableness recalculation workpapers.
15-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Preparing long-term debt lead sheet and interest expense lead sheet.
15-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.8	\$ 190.00	\$ 152.00	Evaluate reasonableness of black lung assumptions
15-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with Sarah Miller of the opeb testing
15-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of coal inventory analysis
15-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of comp and benefit walkthrough documentation
15-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of control testing on the comp& benefit process
15-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of PTP process and walkthroughs

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
15-Jan-2013	Meier, Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Review of the discount rate calculation for the Patriot Coal PRM including bond review (1) and replication of discount rate developing method (1.2).
15-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review interim asset retirement obligation testing
15-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Performed detail review of staff prepared coal inventory testing workpapers.
15-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree healthcare claims and workers compensation.
15-Jan-2013	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Contacted Mark regarding year end changes (.6). Researched year end approach from within the GAMx file according to interim dates (.4). Emailed Bhavana to discuss LA terms and new hire year end testing (.5)
15-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Documentation of IFSer cost changes in conjunction with year-end environmental liability testing.
15-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.7	\$ 275.00	\$ 742.50	Draft of year-end Summary Review Memorandum
15-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.9	\$ 275.00	\$ 1,897.50	Re-documentation of interim PPE workpapers in response to senior manager review comments.
15-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Selection of rejected contracts for testing
16-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Investigated significant Lead Fluctuations (1); Tested Mine Development selections (1); Prepared Coal Reserve Rollforward (2.5); Tested Depletion Expense (3.5)
16-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Prepared Accounts Payable lead (1); Tested AP Trade Disbursements (1)
16-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Tested IBNR-Broday accrual
16-Jan-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	8.1	\$ 430.00	\$ 3,483.00	Review of FSCP test of controls (4.2). Review of contract mining walk through (.6). Review of contract mining test of controls (1.5). Review of land management walk through (1.8)
16-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.3	\$ 190.00	\$ 1,197.00	Document M&S Reserve (3.2); documented M&S cutoff testing (3.1).
16-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented Cash Reconciliations (3.6); documented Cash Cutoff (1.1).
16-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Met with Barbara Tarrant to discuss letters of credit.
16-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Met with Dave Parisotto to discuss additional support needed to support DIP Financing interest accruals/expenses.
16-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	9.7	\$ 190.00	\$ 1,843.00	Obtaining and documenting support for interest accruals and interest expenses related to long-term debt.
16-Jan-2013	Frisch, Alaina Jane (US013063881)	Staff/Assistant-Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Review of Black Lung Actuarial support.
16-Jan-2013	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Discussion with Nathan on additional testing for LA as KPMG did not include 9 months in testing population.
16-Jan-2013	Orlofsky, Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Workers Compensation actuarial analysis and review.(1) Populating analysis templates with data from OW reports for Magnum and Ex Magnum. (2.5)
16-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Performed detail review of staff prepared M&S inventory reserve testing workpapers.
16-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.6	\$ 275.00	\$ 1,540.00	Performed testing of SOC 1 reports for service organizations servicing Patriot's retiree healthcare claims and workers compensation.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
16-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Reviewed and documented internal audit's update testing procedures for purposes of determining control effectiveness in the second half of the year.
16-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Manager level review of interim coal inventory flyover workpapers
16-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Addition of update testing from IA
16-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Meetings with staff to discuss status and walkthrough procedures to be performed.
16-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	\$ 275.00	\$ 1,375.00	Research for guarantee memo (2.4) and writing of guarantee memo (2.6)
16-Jan-2013	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	\$ 375.00	\$ 187.50	Received and reviewed actuarial WC traumatic report
17-Jan-2013	Anderson,Laura A (US012006567)	Senior Manager- Grade 4 (214)	0.4	\$ 430.00	\$ 172.00	assistance with actuarial audit support
17-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Prepared Tax Audit Accrual (2); Prepared AP Misc. accrual (2)
17-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Tested Depreciation Expense Reasonableness based on actual expense amounts (1.5)
17-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Tested Depreciation Expense Reasonableness based on actual expense amounts (3.5); Tested ARO Asset fluctuations (1.5);
17-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	7.2	\$ 190.00	\$ 1,368.00	Documented cash reconciliations (3.1); documented cash cutoff testing (4.1).
17-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.8	\$ 190.00	\$ 722.00	Documented M&S Inventory Reserve testing (1.7); documented Cycle Count Completeness testing (2.1).
17-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Met with Barbara Tarrant to discuss interest rates used in calculation of DIP Financing interest.
17-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.7	\$ 190.00	\$ 133.00	Met with Dave Parisotto to discuss additional support needed to support LOC interest payments.
17-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.2	\$ 190.00	\$ 988.00	Obtained and documented support for advance royalties additions and recoupments.
17-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Obtaining and documenting support for interest expenses and accrued interest payable.
17-Jan-2013	Havran,Jaime (US013260522)	Staff/Assistant- Grade 3 (443)	1.5	\$ 190.00	\$ 285.00	Assisted P&R actuary with Numerical Review
17-Jan-2013	Meier,Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Review of the discount rate calculation for the Patriot Coal PRM.
17-Jan-2013	Orlofsky,Jacob (US012921577)	Staff/Assistant- Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Populating analysis templates with data from OW reports for Magnum and Ex Magnum.
17-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.2	\$ 275.00	\$ 1,155.00	Detail reviewed the cash workpapers in conjunction with our year-end audit.
17-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.8	\$ 275.00	\$ 1,870.00	Reviewed, tested, and documented internal audit's control testing update schedules for mine level controls.
17-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Clearing of review notes for year-end accounts receivable.
17-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Meeting with Jessica Wubker to discuss GAAP Checklist and Brody Mining acquisition

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Meeting with Julie Turley to discuss status of audit areas with her group (accounting department).
17-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Re-documentation of mine development testing for manager level review comments
18-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Prepared Electric Power accrual (2); Prepared Reclamation Fees Payable accrual (2); Prepaerd Real Estate Taxes accrual (2);
18-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Documented testing for the 12/31/12 MSHA accrual.
18-Jan-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.4	\$ 430.00	\$ 1,462.00	Review of test of controls for Land Development.
18-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Documented cash cutoff testing
18-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Documented M&S Inventory reserve
18-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Redocumented AR rollforward in order to clear management review notes
18-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Obtained and documented support for advance royalties eastern recoupment.
18-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Obtaining and documenting support for accrued interest subject to compromise.
18-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Preparing accrued royalties testing template (0.9 hours), making selections for testing (0.2 hours), and meeting with Jessie Bailey to discuss necessary support (0.3 hours).
18-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Preparing testing schedule for Personal Property tax (1 hour), making selections for testing (0.1 hours), and meeting with Joy Peterman to discuss necessary support (0.3 hours).
18-Jan-2013	Konja,Amy Valentine (US012417712)	Manager-Grade 4 (324)	0.6	\$ 375.00	\$ 225.00	Review of worker's compensation actuarial support.
18-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	\$ 275.00	\$ 2,200.00	Performed detail testing of the weighted average shares calculation (1.2); performed detail testing of the equity methods valuation reports (5.2); performed detail testing of the stock comp expense rollforward (1.6).
18-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Discussion of applicability of key controls to certain areas with Diane Cody.
18-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Discussions with staff, Ben Prange, to help better document ARO workpapers in year-end.
18-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.3	\$ 275.00	\$ 907.50	Research of hedging ineffectiveness treatment for YE (2.1) and discussions with Katy Winkelmann to discuss (1.2)
19-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Severance Tax accrual (1.5); Prepared PVR accrual (.5); Preapred Other Liabilities Lead (1)
19-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented M&S Inventory reserve testing
19-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared SRM Attachments for A Binder (.4); prepared listing of Partner sign-offs (1.9).
19-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Documenting support for interest payable.
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss audit status with Jordan Scott and Matt Redenius

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review asset retirement obligation interim fieldwork.
19-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.2	\$ 525.00	\$ 2,205.00	Review land management walkthrough and related test of controls
19-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Performed a detail review of EY's testing of Advanced Royalties as of 12/31/12 by vouching components of the calculation to contracts and sales reports.
19-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed detail testing of the equity methods stock compensation schedules by selecting a sample of participants and recalculating stock comp expense for the selected tranche.
19-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Coordination with team and status meetings internally to discuss revisions to coal inventory.
19-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Final review of interim coal inventory workpapers.
19-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of liabilities subject to compromise
19-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Review of selenium discounted cash flow assumptions (discount rate and inflation)
19-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	\$ 275.00	\$ 412.50	Meeting with EY managers to discuss status.
19-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.3	\$ 275.00	\$ 632.50	Revisions to PP&E workpapers for manager level review comments.
20-Jan-2013	West,Jason (US013340623)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Review of Patriot's engagement actuaries workpapers
21-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Tested Electric Power Accrual (2.5); Tested IBNR accrual (2.5); Tested Post Employment Benefits (5)
21-Jan-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.3	\$ 430.00	\$ 3,139.00	Review of Mine level Test of controls (5.5). Review of cash (1.8)
21-Jan-2013	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.1	\$ 430.00	\$ 43.00	Internal status meeting with team to discuss deliverables
21-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Documented Accrued Salaries
21-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2	\$ 190.00	\$ 1,368.00	Documented cycle count statistics (2.4); documented inventory cutoff testing (4.8).
21-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	\$ 190.00	\$ 418.00	Documented MSHA fine testing
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Completing manual entries in the audit strategy review tool.
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	\$ 190.00	\$ 684.00	Documenting support for accrued interest.
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Met with Jessie Bailey to discuss reclassification entries regarding advance royalties and obtain journal entries for reclassification.
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Met with Julie Turley to discuss Retention Liability.
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Met with Kathy Burlage to discuss retention liability and necessary support for testing.
21-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	\$ 190.00	\$ 646.00	Preparing Retest/Review Template for mine level controls at Federal mine.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
21-Jan-2013	Golding, Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Evaluate reasonableness of black lung assumptions
21-Jan-2013	Johnson, Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Review of IFSeR operational costs on the outfall by outfall spreadsheet
21-Jan-2013	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	4.0	\$ 375.00	\$ 1,500.00	Meeting with Mark Phillips about YE update testing for ITGCs tested by KPMG, IBM U125 review with Nathan Reddick
21-Jan-2013	Li, Teng (US013338244)	Staff	2.0	\$ 190.00	\$ 380.00	Checking for technical errors and discrepancies on two Patriot Coal Analysis files (w. Magnum and w/o Magnum).
21-Jan-2013	Meier, Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	0.3	\$ 190.00	\$ 57.00	Assessing items received and identifying outstanding requests yet to be satisfied
21-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Discuss internal control testing for material weakness remediation and bankruptcy with Dennis Williams and Jordan Scott
21-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Discuss status of our audit testing of selenium adjustment with Chip Johnson and Matt Redenius
21-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss status of various audit topics with Katy Winkelmann
21-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Review liabilities subject to compromise
21-Jan-2013	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Conference Call with CCaSS team member Chip Johnson, and core audit team members Matt Redenius (senior manager). (1.1) Research on selenium remediation system adjustments and study (1.4).
21-Jan-2013	Orlofsky, Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Adjusting actuarial analysis of Magnum and Ex Magnum based technical check -- adjusting selections based on consideration of AvE and comparison to Milliman.
21-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Performed detail review of internal audit's testing of mine level M&S inventory controls and purchase to pay controls.
21-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.5	\$ 275.00	\$ 1,512.50	Performed detail testing of the equity methods stock compensation schedules by selecting a sample of participants and recalculating stock comp expense for the selected tranche (3.4); performed detail testing of the Company's EPS calculation (2.1).
21-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	\$ 275.00	\$ 715.00	Performed tie out of OPEB actuarial valuation to the Company's retiree healthcare rollforward for 2012.
21-Jan-2013	Reddick, Nathan D. (US013255735)	Senior-Grade 2 (422)	4.5	\$ 275.00	\$ 1,237.50	Met with Mark Phillips and Alyson Dildine for closing meeting (1.9). Also met with Bhavana to go over the creation of the U125 (2.6).
21-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.8	\$ 275.00	\$ 1,320.00	Preparation of overall analytical review
21-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Removal of Derivatives and Hedging areas incorporated in the workpapers due to insignificance.
21-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.6	\$ 275.00	\$ 1,540.00	Review of LT Debt workpapers as prepared by a staff.
21-Jan-2013	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	3.0	\$ 275.00	\$ 825.00	Review of ITGC Testing (2.5) Update meeting with Mark Phillips (.5)
22-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Tested Long Term Disability (2); Prepared Reclamation Fees Payable (2); Prepared Real Estate Taxes (2.5);
22-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Tested Tax Audit Accrual.
22-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Documented accrued salaries

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
22-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented cycle count statistics (2.3); documented inventory cutoff (5.1).
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Completing Review/Retest Templates for the mine level controls at the Federal mines.
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Improving documentation of interest payable related to LT Debt.
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Improving documentation of Land Management controls.
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Obtaining and documenting flux explanations for significant saleable coal fluctuations.
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	\$ 190.00	\$ 684.00	Preparing Review/Retest templates for Treasury controls.
22-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Preparing testing schedule for the Subsidence Reserve.
22-Jan-2013	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	0.8	\$ 375.00	\$ 300.00	Review of OPEB Actuarial support.
22-Jan-2013	Johnson, Gerald W (US012672003)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Draft of year-end memorandum describing selenium valuation testing.
22-Jan-2013	Meier, Joshua Charles (US013102419)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Review of the discount rate calculation for the Patriot Coal Black Lung plan including bond review (2.0). Developing EY independent ranges of reasonable discount rate assumptions for the PRM and Black Lung. (1.8)
22-Jan-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call with Katy Winkelmann, John McHale, Jim Constant, Chip Johnson, Mike Hickenbotham, Matt Redenius and Jordan Scott to discuss selenium adjustment
22-Jan-2013	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Audit conference call with Mr. Constant (Patriot engineer) and Chip Johnson (EY CCaSS) to discuss adjustment to environmental reserve. This time includes prep time (1) and documentation of workpapers as a result of this meeting (1.5)
22-Jan-2013	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Research on selenium remediation system adjustments and study.
22-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Held a discussion with Patriot's accounting manager to address open items related to our year-end audit.
22-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.7	\$ 275.00	\$ 1,017.50	Performed a detail review of accrued liabilities testing, including accrued electric, ASC 712 liability, and long term disability.
22-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.9	\$ 275.00	\$ 1,072.50	Performed a detail review of EY testing of M&S inventory cutoff (2.2); detail review of cycle count statistic fluctuations (1.4); and review of M&S approach memo (0.3).
22-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.1	\$ 275.00	\$ 852.50	Performed detail testing of the bond rate calculation developed by Mercer for black lung (0.8); traumatic (0.6); and combined fund (0.4); and performed additional tie out of the Mercer valuation to the Company's general ledger (1.3).
22-Jan-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	meeting with Katy Winkelmann, John McHale, Chip Johnson to discuss selenium
22-Jan-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.1	\$ 430.00	\$ 1,333.00	Review of liabilities subject to compromise
22-Jan-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review of walkthroughs and tests of controls
22-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	\$ 275.00	\$ 275.00	Call with Patriot personnel to discuss selenium testing
22-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	\$ 275.00	\$ 687.50	Discussions within team to discuss 404 testing approach for land management.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
22-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.2	\$ 275.00	\$ 1,705.00	Documentation of selenium cash flows.
23-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Cleared Review Notes related to Leases (3), Repair and Maintenance (1), Mine Development (1), and ARO (1)
23-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Investigated fluxuations on lead sheet
23-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Prepared explanations for our overall analytical review.
23-Jan-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	7.9	\$ 430.00	\$ 3,397.00	review of year end cash (1.5); review of a/r (4.8), review of prepaid (1.6)
23-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Discussed review comments with Management and re-documented support per review notes
23-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Documented vacation accrual support (2.3); documented accrued salaries (4.1).
23-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Prepared selections for MSHA Fine testing and documented support received from client contacts
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Documenting flux explanations for interest expense.
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documenting IA's walkthrough of Capital Expenditures.
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.2	\$ 190.00	\$ 38.00	Met with Julie Turley to discuss necessary support related to the Coal Inventory Royalty Reconciliation.
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Obtaining and documenting support for subsidence reserve payment.
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Preparing the other revenue lead (1.1 hours) and researching and documenting support for restructured contracts (1.2 hours).
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Preparing, sending, receiving, and documenting debt confirmations relating to debt subject to compromise.
23-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Updating review/retest templates for mine level M&S inventory controls at Wells, Rocklick, Panther, and Highland.
23-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant- Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Evaluate reasonableness of black lung assumptions
23-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium matters with management and Sarah Miller
23-Jan-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	1/23 - Follow-up with Mark on exceptions noted in IBM SOC 1 Report
23-Jan-2013	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Environmental documentation for IFSer operational costs.
23-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	\$ 275.00	\$ 880.00	Performed detail review of subsidence reserve documentation to assess the reasonableness of the accrual at year-end.
23-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.3	\$ 275.00	\$ 1,457.50	Performed review of IA mine level testing not previously performed during interim SOX procedures.
23-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Review of Audit Committee powerpoint presentation to AC book.
23-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	review of walkthroughs and tests of controls
23-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Manager level review of year-end coal inventory workpapers

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
23-Jan-2013	Samuel, Angela D (US011905665)	Senior-Grade 4 (424)	1.9	\$ 275.00	\$ 522.50	Black Lung Actuarial 2012 Support - Bond testing & CFM inputs
23-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Discussion with Kim Lionberger about the YE tax provision and timing of audit.
23-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.9	\$ 275.00	\$ 797.50	Discussions with Katy Winkelmann to discuss selenium testing
23-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Research of dynamic forfeiture rate used by Equity Methods
24-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	10.0	\$ 190.00	\$ 1,900.00	Prepared and Tested OAR (9); Tied out new Trial Balance (1)
24-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Documented cash cutoff testing
24-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.3	\$ 190.00	\$ 247.00	Documented support received for MSHA fine testing
24-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented vacation accrual for Highland Mine.
24-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Made selections for Q4 journal entry testing for PGAP
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Completing manual entries in the audit strategy review tool.
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	6.5	\$ 190.00	\$ 1,235.00	Documenting IA's walkthroughs of Treasury, Coal Sales, Coal Inventory, M&S Inventory, Procure to Pay, and Contract Mining processes.
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Dave Parisotto to discuss necessary support to test surety bonds amortization.
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Kathy Burlage to discuss and obtain support for the retention liability.
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtaining and documenting support for interest expense.
24-Jan-2013	Follmer, Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	\$ 190.00	\$ 152.00	Updating flux explanations in the OAR.
24-Jan-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Review of control matrix on sales and AR.
24-Jan-2013	O'Connell, Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Environmental documentation for IFSer installment costs.
24-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Addressed executive level review comments on equipment rate testing and ARO cash flow testing.
24-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Detail tested the Company's retiree healthcare and workers compensaiton rollforwards, including tie out to supporting actuarial valuations and recalculations of service and interest costs.
24-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Performed detail review of additional M&S inventory reserve testing.
24-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.1	\$ 275.00	\$ 1,677.50	Documentation of YE investments workpapers
24-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.3	\$ 275.00	\$ 1,457.50	Testing of selenium discount rate (3.2) and inflationary factor (2.1)
24-Jan-2013	West, Jason (US013340623)	Manager-Grade 1 (321)	0.2	\$ 375.00	\$ 75.00	Review of black lung assumptions used in actuarial analysis

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
25-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Agreed OAR to Trial Balance.
25-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Tested PVR accrual (1); Prepared Professional Fees Accrual (2.5); Prepared RE Accrual (1.5)
25-Jan-2013	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.3	\$ 430.00	\$ 129.00	Research of Byrd amendment for Black Lung actuarial testing.
25-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Documented MSHA fine support
25-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Documented Vacation accrual for Federal Mine.
25-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	\$ 190.00	\$ 95.00	Meeting with Joy Peterman to discuss support for the Coal Royalty accrual.
25-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Meeting with Kathy Burlage to obtain and discuss support for the retention liability.
25-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Obtaining and documenting support for surety bonds amortization.
25-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	\$ 190.00	\$ 646.00	Preparing control walkthrough template for coal sales walkthrough.
25-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.5	\$ 190.00	\$ 95.00	Testing claims to verify reasonableness of data
25-Jan-2013	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	Final review of selenium valuation workpapers before finalizing with audit team.
25-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Meet with Dennis Williams and Joe Beckerle to discuss bankruptcy internal controls
25-Jan-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Environmental documentation for Apogee FBR costs
25-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.7	\$ 275.00	\$ 742.50	Addressed manager level review comments regarding testing performed on M&S inventory account.
25-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Performed detail review of cash cutoff testing to ensure cash is appropriately recorded in both bank accounts involved in transfers near period end.
25-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.8	\$ 275.00	\$ 770.00	Performed review of sales contract testing (1.7); and prepared operating expense analytic and SG&A analytic (1.1)
25-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Bankruptcy rejected contract testing documentation.
25-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.2	\$ 275.00	\$ 1,430.00	Documentation of tax provision testing.
25-Jan-2013	Sterling,Ian P. (US012029826)	Senior Manager-Grade 1 (211)	0.2	\$ 430.00	\$ 86.00	actuarial black lung - reviewing assumptions
26-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented fourth quarter journal entry testing
26-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Documented vacation accrual for Hobet Mine.
26-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	\$ 190.00	\$ 361.00	Completing Control Walkthrough template within the Coal Sales and PTP walkthroughs.
26-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Documenting support for Personal Property Taxes.
26-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Review of selenium summary memorandum

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
26-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.4	\$ 430.00	\$ 602.00	Review of YE PPE rollforwards
26-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$ 275.00	\$ 825.00	Documentation of selenium environmental liability testing.
27-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	4.1	\$ 190.00	\$ 779.00	Finalizing our testing of claims to verify reasonableness of data
28-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.6	\$ 430.00	\$ 688.00	current / noncurrent VA allocation issue - research
28-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Performed testing on search for unrecorded liabilities (2); Investigated flux difference related to Peabody AP (1.5); Tested Tax Audit Accrual (1.5)
28-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared Accrued Professional Fees (2); Cleared Accrual Liabilities related to LTD, Post-Employment Benefits, and IBNR accrual (3)
28-Jan-2013	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	1.8	\$ 430.00	\$ 774.00	research of bankruptcy site and public filings to characterize nature of debts subject to compromise.
28-Jan-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.2	\$ 430.00	\$ 3,096.00	Review of accounts payable year end substantive work (1.5); review of accrued expenses (2.5); review of mine level capex controls (2.1); review of entity level controls (1.1).
28-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.7	\$ 190.00	\$ 323.00	Documented fourth quarter journal entry testing
28-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented vacation accrual employee testing for Highland and Federal Mines.
28-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Redocumented AR support per management review notes
28-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Meeting with Jessie Bailey to discuss and obtain support for Winchester and Hobet mining Accrued Royalties and documenting support received.
28-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Meeting with Jessie Bailey to discuss and obtain support for September and October Massey Accrued Royalties subject to compromise and document support received.
28-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Obtaining and documenting debt confirms.
28-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Obtaining and documenting support for Personal Property Taxes.
28-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.4	\$ 190.00	\$ 76.00	Drafting ASRM for black lung actuarial assumptions.
28-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Legal meeting with Sarah Miller and Joe Bean
28-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	7.7	\$ 525.00	\$ 4,042.50	Review of selenium revised cash flow analysis and adjustments to the accrual
28-Jan-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	0.5	\$ 525.00	\$ 262.50	Discussions internally regarding allocation of valuation allowance to current and long term
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discuss status of year end audit procedures
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meet with Bob Viets to discuss audit committee meeting and PCAOB internal control release
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Research treatment of valuation allowance for deferred income tax assets
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Review audit committee meeting materials/package

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
28-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review summary review memorandum
28-Jan-2013	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Clearing review notes from Chip Johnson, EY Climate Change and Sustainability Services.
28-Jan-2013	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Adjusting analysis per manager review (1). Also, drafting the ASRM file (2)
28-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	\$ 275.00	\$ 577.50	Addressed executive level review notes for equity and stock compensation testing performed to evaluate the reasonableness of stock comp expense.
28-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Addressed executive level review notes related to testing of the accrued liabilities balances.
28-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	\$ 275.00	\$ 1,265.00	Performed detail testing of ARO cash flow expense selections used to develop the ARO liability.
28-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Continued working with Alyson to obtain the necessary YE documentation for new hires and terms.
28-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$ 430.00	\$ 430.00	legal meeting with Joe Bean
28-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Detail review of overall analytical review explanations
28-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Manager review of accrued liabilities
28-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	Review of capital expenditure additions testing at YE.
28-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	11.0	\$ 275.00	\$ 3,025.00	Documentation of selenium workpapers in response to senior manager and partner review notes.
28-Jan-2013	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Assisted junior staff with Scope and approach for WC traumatic
28-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Meeting with Jordan to plan the tax provision review and collect tax documents.
28-Jan-2013	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Review of ITGC testing.
29-Jan-2013	Arshonsky,Mark (US011207136)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	valuation allowance discussions
29-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	current / noncurrent VA allocation issue - follow up discussions with David Hornburg
29-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	\$ 430.00	\$ 516.00	current / noncurrent VA allocation issue - research
29-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	current / noncurrent VA allocation issue - work with Trevor Stone to review detail of PBC calculation
29-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Cleared PP&E review notes related to ARO Asset, Repair & Maintenance Testing, and Coal Reserves (2)
29-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Investigated significant accrual fluxuations (3); Tested Accrued Real Estate Taxes (2);
29-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Prepared Rejected Leases and Professional Fees
29-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented Payroll Analytic

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
29-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Documented vacation accrual employee testing for Federal and Hobet Mines.
29-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Prepared Legal Letter Confirmations (1.4); documented fourth quarter journal entries (2.2).
29-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Documenting support for selected surety bonds.
29-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	Documenting the coal income reconciliation and requesting support for selected payments.
29-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Meeting with Jessie Bailey to discuss and obtain support for Magnum and Kanawha Eagle accrued royalties and document the support received.
29-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Meeting with Jessie Bailey to discuss and obtain support for November Massey accrued royalties subject to compromise and documenting the support received.
29-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	\$ 190.00	\$ 551.00	Meeting with Joy Peterman to discuss and obtain support for Personal Property tax and documenting support received.
29-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	0.1	\$ 190.00	\$ 19.00	Drafting ASRM for black lung actuarial assumptions.
29-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	\$ 525.00	\$ 1,050.00	First year end audit committee meeting
29-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	4.4	\$ 525.00	\$ 2,310.00	Review of interim accounts receivable testing and laws clause rollforward
29-Jan-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.2	\$ 525.00	\$ 630.00	Discussions and related follow up with company personel related to reversal of timing items for valuation allowance classification.
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Attend audit committee meeting
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Discuss valuation allowance allocation
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.9	\$ 525.00	\$ 1,522.50	Review asset retirement obligation - year end workpapers
29-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review overall analytic review
29-Jan-2013	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Making adjustments to workpapers per engagement actuary's review.
29-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Documented support for ARO cash flow estimates utilized in preparation of the reclamation liability.
29-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Performed detail testing of Retiree Healthcare periodic benefit cost assumptions and participant data reconciliation used to determine the projected liability.
29-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.4	\$ 275.00	\$ 385.00	Prepared and documented fluctuations in revenue by mining complex for the current year to prior year.
29-Jan-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Continued working with Alyson to obtain the necessary YE documentation for new hires and terms.
29-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	Audit Committee meeting
29-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of IFSeR operational costs by outfall for Selenium
29-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	\$ 275.00	\$ 1,732.50	Documentation of joint venture analytics for WWMV and Rhino.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
29-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Current year income taxes binder preparation - printing workpapers, binder formation & labeling workpapers.
29-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Prior year valuation allowance analysis - Analyzed revised PY VA allocation compared to the original VA allocation. Summarized difference between the two models and confirming functionality of the model.
29-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Prior year valuation allowance analysis - Met with Ranie to discuss the review process.
30-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.8	\$ 430.00	\$ 344.00	current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David Hornburg (TAL) and audit team to discuss
30-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.0	\$ 190.00	\$ 570.00	Cleared Manager review notes related to LTD and IBNR
30-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.5	\$ 190.00	\$ 855.00	Cleared PP&E review notes related to PP&E Rollforward, FA Subledger, and Depreciation
30-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Tested CIP Additions
30-Jan-2013	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	request for information for emergence Section 382 limitation
30-Jan-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	7.1	\$ 430.00	\$ 3,053.00	Review of A/R and unbilled (3.5); review of accruals (2); review of prepaid (1.6)
30-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Documented Payroll Analytic
30-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	\$ 190.00	\$ 893.00	Documented vacation accrual for Hobet Mine.
30-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Prepared legal letter confirmations
30-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	\$ 190.00	\$ 513.00	Redocumented accounts receivable per review comments from management
30-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Documenting support for accrued royalties subject to compromise.
30-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Meeting with Ashley Andrews to discuss and obtain necessary support for Vitol contract restructuring relating to other revenue and documenting support received.
30-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Meeting with Joy Peterman to discuss and obtain necessary support for Personaly Property tax relating to Kentucky mines and documenting support received.
30-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.4	\$ 190.00	\$ 1,406.00	Preparing Control walkthrough templates embedded within IA walkthroughs for the Procurement to Pay, Capital Expenditures, Contract Mining, Mine level Coal Inventory, and Mine level Coal Sales processes.
30-Jan-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of deferred tax analysis
30-Jan-2013	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	2.0	\$ 525.00	\$ 1,050.00	Discussions and related follow up with company personnel related to reversal of timing items for valuation allowance classification.
30-Jan-2013	Laughlin,Katherine Grace (US013095616)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Patriot - actuarial review
30-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.9	\$ 275.00	\$ 1,622.50	Performed detail review of accrued real estate taxes and other taxes as of 12/31/12.
30-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	\$ 275.00	\$ 935.00	Reviewed and documented teting of compensation and benefits controls in conjunction with our 404 procedures.
30-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Discussions with senior manager and partner to address their review comments

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
30-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.2	\$ 275.00	\$ 1,980.00	Documentation of rejected contract testing
30-Jan-2013	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Assisted junior staff with questions and assumptions for WC traumatic
30-Jan-2013	Srivastava,Sanchi (US013040194)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Initial review of trend and claims cost assumption
30-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Rollforward of certain income tax provision workpapers used in our analysis.
30-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	4.2	\$ 275.00	\$ 1,155.00	Prior year valuation allowance analysis - Model analysis including verification of the PY balances, analyzing difference between restated DTAs and originally filed DTAs (2.5)Communicating with Audit team to confirm B/S classification of DTAs (.6). Communication with Kim asking updated schedules (.4). Meeting with Ranie and David regarding the model (.7).
31-Jan-2013	Arshonsky,Mark (US011207136)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	valuation allowance discussions
31-Jan-2013	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.4	\$ 430.00	\$ 602.00	current / noncurrent VA allocation issue - call with Mark Arshonsky and follow up with David Hornburg (TAL) and audit team to discuss
31-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.5	\$ 190.00	\$ 475.00	Tested Accrued Professional Fees
31-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.0	\$ 190.00	\$ 1,140.00	Tested Rejected Leases
31-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.5	\$ 190.00	\$ 285.00	Update test of controls performed
31-Jan-2013	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.6	\$ 430.00	\$ 258.00	Review of claims testing related to black lung actuarial valuation
31-Jan-2013	Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared and ticked and tied depletion workpapers for the FY 2012 year end provision
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Documented cash reconciliation for new bank account
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented first quarter journal entries based on updated testing methodology
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Documented fourth quarter journal entry testing
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented second quarter journal entries based on updated testing methodology
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Documented third quarter journal entries based on updated testing methodology
31-Jan-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Documented update testing of controls
31-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	Documenting IA's Treasury walkthrough and completing embedded control walkthrough templates for IA's treasury and M&S inventory walkthroughs.
31-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Improving documentation of accrued liabilities subject to compromise.
31-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Performing update testing for various land management and FSCP tests of controls.
31-Jan-2013	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 3 (443)	2.8	\$ 190.00	\$ 532.00	Finalizing ASRM for black lung actuarial assumptions.

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
31-Jan-2013	Hornburg,David E (US011340148)	Executive Director- Grade 1 (131)	2.6	\$ 525.00	\$ 1,365.00	Discussions internally regarding allocation of valuation allowance to current and long term
31-Jan-2013	Meier,Joshua Charles (US013102419)	Staff/Assistant- Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Patriot Coal - retirement plan assumptions review - identifying additional items required to complete the review of the Trend rate and Claims Cost assumptions
31-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Discuss valuation allowance allocation error
31-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	\$ 275.00	\$ 440.00	Drafted data integrity confirmation requested by the EY IAAS actuarial services team stating that we believe the data used for legacy liability valuation is appropriate.
31-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.3	\$ 275.00	\$ 2,007.50	Performed detail testing of UMWA Combined Fund rollforward from prior year-end, agreeing components to actuarial valuation report.
31-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.7	\$ 430.00	\$ 301.00	meeting with Jordan Scott and Joe/Tim from Patriot to discuss bankruptcy claims testing
31-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.4	\$ 430.00	\$ 1,032.00	Review of Apogee FBR costs for Selenium
31-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	\$ 275.00	\$ 2,007.50	Performance and documentation of update testing.
31-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Review of accrued liabilities.
31-Jan-2013	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	1.0	\$ 375.00	\$ 375.00	Review of worker's compensation traumatic actuarial analysis and assumptions
31-Jan-2013	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	2.0	\$ 375.00	\$ 750.00	Review of worker's compensation traumatic actuarial analysis and assumptions
31-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Preparation of current year tax workpapers for revised provision files.
31-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.9	\$ 275.00	\$ 247.50	Current year income taxes review - Tax depletion workpaper tie-out.
31-Jan-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.3	\$ 275.00	\$ 632.50	Prior year valuation allowance analysis: Continued to communicate with Kim and Rich requesting more details and additional schedules. Analysis of revised model to determine major factors increasing the VA allocation to the current DTA. Discussion with Hornburg to determine the necessary support of prove revised allocation.
			<b>2,817.2</b>		<b>\$ 752,590.00</b>	

10/1/2012 -- 1/31/2013

Fee/Employment Application Hours

## Fee Detail

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Oct-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	\$ 275.00	\$ 1,375.00	Preparation of September bankruptcy invoice
08-Oct-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$ 275.00	\$ 825.00	Preparation of September bankruptcy invoice
09-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Initial preparation of October bankruptcy monthly fee statement.
12-Nov-12	Atwood, Ranie Jo (US012835180)	Senior Manager-C	1.2	\$ 430.00	\$ 516.00	Prepare October billing analysis to send to Lars @ Foley
14-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$ 275.00	\$ 825.00	Preparation of October monthly fee statement for partner level comments
15-Nov-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	\$ 275.00	\$ 825.00	Preparation of interim fee application
10-Dec-12	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.4	\$ 275.00	\$ 1,210.00	Preparation of November monthly fee statement.
10-Jan-13	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.7	\$ 275.00	\$ 1,292.50	Preparation of December bankruptcy monthly fee statement
10-Jan-13	Stone, Trevor (US012967678)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Administrative - Assisted Ranie Atwood with the invoice preparation.
			<b>27.8</b>		<b>\$ 7,831.00</b>	

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Prepare bullet point summary of tax categories for treatment of service provder fees during bankruptcy (deductible, capitalizable, amortizable) and forward to Rich Hoffman so that Patriot can segregate costs incurred going forward.	8/27/2012	525	0.4	\$ 210.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	return call/meet with stan to discuss post petition tax definitions for MOR's	8/28/2012	525	0.4	\$ 210.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Call with Rich Hoffman regarding bankruptcy meeting with accounting and audit committee presentation of bankruptcy tax matters	9/5/2012	525	0.2	\$ 105.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Gather Section 382 data request and forward to Rich Hoffman explaining information for Patriot ownership history and Magnum acquisition issues	9/5/2012	525	0.4	\$ 210.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	consideration of treatment under §382 for potential fair value of reserves in excess of tax basis; Potential for this excess increasing the annual limit on loss carryovers in the event of an ownership change.	9/13/2012	600	0.8	\$ 480.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	consideration of treatment under §382 for potential fair value of reserves in excess of tax basis; Potential for this excess increasing the annual limit on loss carryovers in the event of an ownership change.	9/14/2012	600	0.9	\$ 540.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	research and review of treatment for potential built in gain under §382 relating to fair value of reserves and run off of cost depletion	9/25/2012	600	0.4	\$ 240.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Review of 382 questions and information request detail.	9/27/2012	600	0.6	\$ 360.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	research and review of treatment for potential built in gain under §382 relating to fair value of reserves and run off of cost depletion	9/28/2012	600	0.7	\$ 420.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	call on §382 document request and response from company	10/1/2012	600	0.3	\$ 180.00
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	call with client re information request for 382 work	10/1/2012	600	0.5	\$ 300.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	e-mails from client, and to A.Ritz	10/8/2012	430	0.5	\$ 215.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	e-mails from client, and to A.Ritz	10/9/2012	430	0.5	\$ 215.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	discuss Built in gain position for reserves under §382; discuss treatment of modified payable amounts agreed with vendors; discussion with Patriot tax director.	10/9/2012	600	0.2	\$ 120.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	meeting at Patriot to discuss treatment of claims and priority of tax liabilities;Met with tax director, P. Kaoufmann, ch 11 outside consultant, Payables group;	10/9/2012	600	2.6	\$ 1,560.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Dohrmann, Charles (US011339157)	Executive Director-Grade 1 (131)	Meeting at Patriot Coal to discuss Top 50 tax bankruptcy issues and cover historical background for issues identified by Nancy Flagg; preparation of materials for meeting	10/9/2012	525	3.1	\$ 1,627.50
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1 (131)	prep for Top 50 meeting (read docs on plane) and addit web reserach 1.2; Top50 meeting with patriot team 2.2;	10/9/2012	525	3.4	\$ 1,785.00
Flagg, Nancy A. (US011940912)	Executive Director-Grade 1 (131)	compile RFPD docs and send to Rich Hoffman	10/12/2012	525	1.6	\$ 840.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of information, e-mail to Amy	10/15/2012	430	0.3	\$ 129.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of information, e-mail to Amy	10/19/2012	430	1.0	\$ 430.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Request for information review of documents	10/22/2012	430	1.5	\$ 645.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Call with Amy for 382 cube questions	10/23/2012	430	0.5	\$ 215.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Request for information review of documents	10/23/2012	430	0.5	\$ 215.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2008; uploaded these documents to eDocs.	10/24/2012	190	1.4	\$ 266.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2009; uploaded these documents to eDocs.	10/24/2012	190	0.2	\$ 38.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2010; uploaded these documents to eDocs.	10/24/2012	190	0.2	\$ 38.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2011; uploaded these documents to eDocs.	10/24/2012	190	0.4	\$ 76.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2012; uploaded these documents to eDocs.	10/24/2012	190	0.1	\$ 19.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2007; uploaded these documents to eDocs.	10/24/2012	190	1.1	\$ 209.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/24/2012	375	0.5	\$ 187.50
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2010; uploaded these documents to eDocs.	10/25/2012	190	0.7	\$ 133.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2011; uploaded these documents to eDocs.	10/25/2012	190	0.7	\$ 133.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2009; uploaded these documents to eDocs.	10/25/2012	190	0.6	\$ 114.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	call with COE for spreadsheet inputs	10/26/2012	430	3.0	\$ 1,290.00
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	\$ 437.00
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	\$ 437.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	-2.3	\$ (862.50)
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	3.0	\$ 1,125.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	2.3	\$ 862.50
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	\$ 247.00
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	\$ 38.00
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	\$ 38.00
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	\$ 38.00
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	\$ 38.00
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	\$ 38.00
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	2.0	\$ 380.00
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2008	10/29/2012	190	1.7	\$ 323.00
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2009	10/29/2012	190	2.1	\$ 399.00
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2007	10/29/2012	190	0.5	\$ 95.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
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 regarding 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	1.0	\$ 375.00
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	\$ 38.00
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	2.0	\$ 380.00
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	2.0	\$ 380.00
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	2.0	\$ 380.00
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	1.0	\$ 190.00
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	\$ 152.00
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 regarding 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	\$ 187.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21	Review of spreadsheet to list 5% shareholders during the period 2007-2010 for purpose of identifying ownership change under Section 382	01-Nov-2012	430	1.3	\$ 559.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (21)	Review of spreadsheet to list 5% shareholders during the period 2010 - 2012 for purpose of identifying ownership change under Section 382	01-Nov-2012	430	1.0	\$ 430.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2009	01-Nov-2012	190	0.5	\$ 95.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2010	01-Nov-2012	190	1.0	\$ 190.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2011	01-Nov-2012	190	0.7	\$ 133.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2012	01-Nov-2012	190	0.3	\$ 57.00
Lambert, John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 Study; reviewed ownership analysis done by tax staff.	01-Nov-2012	190	9.6	\$ 1,824.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- light review of info prepared by Kymberly and Tim	01-Nov-2012	375	0.5	\$ 187.50
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Prepare hard file of documents	01-Nov-2012	375	1.0	\$ 375.00
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (21)	Call with team to discuss data entry for 382 analysis spreadsheet and call to discuss next steps.	02-Nov-2012	430	1.0	\$ 430.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the Cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	\$ 247.00
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	\$ 247.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Call with Anne, Kymberly and Tim regarding import file and downloading of prices from Factiva	02-Nov-2012	375	1.0	\$ 375.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	coordinate with jack to prepare MLS and 5% shareholder sheets for Peabody (former parent of Patriot)	05-Nov-2012	375	0.1	\$ 37.50
Savage, Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	05-Nov-2012	375	0.4	\$ 150.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	06-Nov-2012	375	3.3	\$ 1,237.50
Savage, Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	06-Nov-2012	375	0.2	\$ 75.00
Coony, Thomas Edmund (US012361638)	Senior Manager-Grade 4 (21)	Review e-mail, document relating to senior convertible debt.	07-Nov-2012	430	1.0	\$ 430.00
Deptula, Stanley L (US011350135)	Partner/Principal-Grade 1 (11)	contingent payment instrument question from R Hoffmann	07-Nov-2012	600	0.2	\$ 120.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	07-Nov-2012	190	0.5	\$ 95.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	07-Nov-2012	375	0.5	\$ 187.50
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11)	contingent payment instrument question from R Hoffmann	08-Nov-2012	600	0.7	\$ 420.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	08-Nov-2012	190	5.0	\$ 950.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	08-Nov-2012	375	6.5	\$ 2,437.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the Cube import spreadsheet based on the main lead sheet and the 5% owners spreadsheet related to tax years 2007-2012	09-Nov-2012	190	2.5	\$ 475.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (11)	respond to bernie re: irs penalty notice for pre-pet 720 filing	09-Nov-2012	525	1.1	\$ 577.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	09-Nov-2012	375	2.5	\$ 937.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare 382 hard file	09-Nov-2012	375	0.2	\$ 75.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	09-Nov-2012	375	1.2	\$ 450.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	email correspondence to Tim and Kymberly for Patriot import file preparation	09-Nov-2012	375	0.1	\$ 37.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	call with manager regarding spreadsheet, report. analysis of pre-formation NOLs from subsidiaries contributed to Patriot.	12-Nov-2012	430	2.0	\$ 860.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Participated in a conference call with Anne and Tara related to the Cube import log and the 382 limitation calculation spreadsheet for tax years 2007-2012	12-Nov-2012	190	2.0	\$ 380.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	12-Nov-2012	190	0.8	\$ 152.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	12-Nov-2012	190	4.0	\$ 760.00
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to review the Limit Calculation spreadsheet, reviewing the changes that Tim created on the Import Log, update import log following conversation with Tara	12-Nov-2012	190	2.7	\$ 513.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	call with Anne, Kymberly and Tim regarding questions on import file and preparation of limitation calculation	12-Nov-2012	375	1.0	\$ 375.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	12-Nov-2012	375	0.9	\$ 337.50

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Savage,Tara (US012433378)	Manager-Grade 2 (322)	coordinate with Jack to prepare Peabody import file from 2006 through 2007	12-Nov-2012	375	0.1	\$ 37.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	13-Nov-2012	190	1.0	\$ 190.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Saved documents and emails in eDocs related to 382 engagement	13-Nov-2012	190	0.2	\$ 38.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	13-Nov-2012	190	0.3	\$ 57.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	14-Nov-2012	190	0.5	\$ 95.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (111)	respond to rich hoffman re: 507(a)(8)(A)	14-Nov-2012	525	0.7	\$ 367.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	14-Nov-2012	190	4.5	\$ 855.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (111)	respond to rich hoffman re: exceptions to 507a8A and attach toolkit question list	16-Nov-2012	525	1.3	\$ 682.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	16-Nov-2012	190	3.5	\$ 665.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	16-Nov-2012	375	5.0	\$ 1,875.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review/revise Peabody workpapers from 9/25/06 to 10/31/07	19-Nov-2012	375	2.5	\$ 937.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	create import file	19-Nov-2012	375	0.4	\$ 150.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	merge Patriot cube with Peabody cube	19-Nov-2012	375	1.0	\$ 375.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	seg allocations, run shifts (382 cube work)	19-Nov-2012	375	2.0	\$ 750.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	send to Amy for review	19-Nov-2012	375	0.1	\$ 37.50
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (111)	review owner shift calculations	20-Nov-2012	600	2.0	\$ 1,200.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (211)	analysis of Magnum NOLs and attribute reduction.	27-Nov-2012	430	1.8	\$ 774.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	REview of issue regarding ordering of NOL reduction for COD and ability to elect to reduce Subsidiary early NOL's first	27-Nov-2012	600	0.9	\$ 540.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (211)	analysis of Magnum NOLs and attribute reduction.	30-Nov-2012	430	0.5	\$ 215.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11)	Consideration of impact of prior Magnum entity §382 limits on carryover NOL's amd impact of reduction under §108(b)(5). Discussion with K. Golightly in National tax	30-Nov-2012	600	0.4	\$ 240.00
Golightly,Kim O (US011370353)	Partner/Principal-Grade 1 (11)	w/ Stan Deptula on section 108/382 issue	30-Nov-2012	600	0.5	\$ 300.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Inquired patriot coal 5% shareholders on their ownership structure in Patriot Coal shares.	30-Nov-2012	190	2.0	\$ 380.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	Consolidated election for allocating losses and section 382 limit	12/01/12	430	1.0	\$ 430.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (11)	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	12/04/12	525	0.5	\$ 262.50
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	\$ 285.00
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	\$ 285.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- discussion w Jack regarding results of shareholder inquiries	12/21/12	375	0.5	\$ 187.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Followed up on shareholder inquires, made calls to Schedule 13G filers.	01/03/13	\$ 190	1.0	\$ 190.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Preparing Section 382 status memorandum	01/03/13	\$ 375	1.0	\$ 375.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/08/13	\$ 190	1.2	\$ 228.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (11)	review breakdown of NOL carryforwards provided by Patriot tax dept.	01/09/13	\$ 600	0.4	\$ 240.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers.	01/09/13	\$ 375	1.5	\$ 562.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	E-mails with client and National Tax on information gathering for 6-16-09 potential ownership change	01/10/13	\$ 430	1.0	\$ 430.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/10/13	\$ 190	0.6	\$ 114.00
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (11)	review possible limitation calculation	01/10/13	\$ 525	0.5	\$ 262.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Review of Section 382 study workpapers, including 382 limit documentation	01/10/13	\$ 375	0.5	\$ 187.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	E-mails with client and National Tax on information gathering for 6-16-09 potential ownership change	01/11/13	\$ 430	0.5	\$ 215.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Worked on 382 limit calc. Made inquiries to shareholders.	01/11/13	\$ 190	1.0	\$ 190.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/14/13	\$ 375	0.5	\$ 187.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	Review of Section 382 study workpapers.	01/15/13	\$ 430	0.5	\$ 215.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Updated Ownership Analysis based on Chilton response to shareholder inquiry.	01/15/13	\$ 190	2.8	\$ 532.00
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (1)	review revisions to 382 analysis	01/15/13	\$ 525	0.5	\$ 262.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- correspondence regarding historic limitations, -95 elections for Patriot and contributed subs	01/15/13	\$ 375	0.7	\$ 262.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/15/13	\$ 375	0.8	\$ 300.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	Review of Section 382 limit calculation.	01/16/13	\$ 430	0.5	\$ 215.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/16/13	\$ 375	3.0	\$ 1,125.00
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (1)	Section 382 study - look into old files for historical 382 ownership changes; look into transaction history from Lehman to confirm April 5, 2002 change in ownership date; forward information to Tara Savage to support date	01/17/13	\$ 525	1.4	\$ 735.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 Study. Updated Ownership Analysis based on Chilton response to shareholder inquiry.	01/17/13	\$ 190	1.6	\$ 304.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Magnum Coal limitation work	01/17/13	\$ 375	0.5	\$ 187.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review tax return for elections and historic limitations for Patriot and contributed subs	01/17/13	\$ 375	0.5	\$ 187.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Magnum Coal limitation work	01/18/13	\$ 375	1.0	\$ 375.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Downloaded Peabody Public Filings.	01/25/13	\$ 190	3.0	\$ 570.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (1)	treatment of coal reserves under 382 and use of 338 method for recognizing built in losses post emergence	01/28/13	\$ 600	1.2	\$ 720.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/28/13	\$ 190	7.6	\$ 1,444.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/28/13	\$ 375	1.0	\$ 375.00
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/29/13	\$ 190	0.8	\$ 152.00

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/29/13	\$ 375	4.5	\$ 1,687.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Owner shift of analysis of Peabody prior to Patriot Coal spin off, 2002-2006. Updated workpapers, uploaded transactions to the CUBE.	01/30/13	\$ 190	0.6	\$ 114.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- email correspondence w Anne and Amy regarding CODI and fresh start accounting	01/30/13	\$ 375	0.5	\$ 187.50
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- review Peabody transactions from 1998 through 2006, including research of Peabody's disclosed 382 ownership change on 4/5/02	01/30/13	\$ 375	4.5	\$ 1,687.50
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (21)	research on Section 382 increased limitation for the difference between percentage depletion and cost depletion.	01/31/13	\$ 430	4.0	\$ 1,720.00
					<b>203.2</b>	<b>\$ 65,442.00</b>

Ernst & Young LLP  
10/1/2012 -- 1/31/2013

Exhibit C-4  
State and Local Tax Services

## Fee Detail

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
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	\$ 525.00	1.0	\$ 525.00
Flagg,Nancy A. (US011940912)	Executive Director- Grade 1 (131)	respond to bernie dougherty re: unclaimed property quesiton	10/10/2012	\$ 525.00	0.9	\$ 472.50
Flagg,Nancy A. (US011940912)	Executive Director- Grade 1 (131)	property tax and emp tax followup	10/16/2012	\$ 525.00	0.3	\$ 157.50
					<b>2.2</b>	<b>\$ 1,155.00</b>

Ernst & Young LLP  
10/1/2012 -- 1/31/2013  
Fee Detail

Administrative Matters

Emp/Vendor	Title	Descr	Incur Dt	reed Rate	Hours	Fees @ Rate
Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c)) for audit committee	16-Oct-12	\$ 430.00	1.8	\$ 774.00
Atwood,Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c)) for audit committee	17-Oct-12	\$ 430.00	0.4	\$ 172.00
Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	E-mails regarding kick-off and work plan for project.	23-Oct-12	\$ 430.00	1.0	\$ 430.00
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Save electronic files to Bankruptcy folder on eDocs	23-Oct-12	\$ 190.00	0.4	\$ 76.00
Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	kick off meeting with staff to gather SEC documents for study.	24-Oct-12	\$ 430.00	1.0	\$ 430.00
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Save electronic files to Bankruptcy folder on eDocs	24-Oct-12	\$ 190.00	0.3	\$ 57.00
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade	prepare November billing analysis to send to L. Peterson @ Foley	12-Dec-12	\$ 430.00	0.8	\$ 344.00
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade	prepare November billing analysis to send to L. Peterson @ Foley	13-Dec-12	\$ 430.00	0.4	\$ 172.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- Billing (breakout of hours, emails w Ranie)	18-Dec-12	\$ 375.00	1.3	\$ 487.50
					<b>7.4</b>	<b>\$ 2,942.50</b>

**Exhibit D**

**Summary of Expenses by Category**

<b>EXPENSE CATEGORY</b>	<b>EXPENSE AMOUNT</b>
Ground Transportation (e.g., mileage, parking, rental car)	\$1,562.45
Meals	\$1,170.37
Office Expenses	\$880.20
<b>Total</b>	<b>\$3,613.02</b>

**Exhibit E**

**Expense Detail**

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
08-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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	Ground Transportation	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
10-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Type	Description
16-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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)	\$ 12.00	Ground Transportation	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
18-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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	Ground Transportation	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

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
26-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	Ground Transportation	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 10/26/12. 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
05-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/5/12. 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
06-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/6/12. 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
07-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/5/12. 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
08-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/8/12. 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-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 6.11	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for the week ended 11/9/12. 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 * 5 days in the week) * .555 per mile = \$6.11]\Home and Client
09-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 63.27	Ground Transportation	Traveled from home at 275 Union Blvd, St Louis, MO to Patriot Coal at 12312 Olive Blvd. Patriot Coal is 14.9 miles from my apartment while the St Louis Office is 3.5 miles from my apartment. □ 14.9 - 3.5 = 11.4 miles x 2 trips per day = 22.8 miles per day x 5 days = 114 miles.\275 Union Blvd to 12312 Olive Blvd
09-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/9/12. 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

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
12-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/12/12. 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
13-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/13/12. 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
14-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/14/12. 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
15-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/15/12. 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
16-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/16/12. 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
16-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 6.11	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for the week ended 11/16/12. 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 * 5 days in the week) * .555 per mile = \$6.11]\Home and Client
16-Nov-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 63.27	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 11/12/12 to 11/16/12. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 5 days per week = 114 miles for the week\275 Union to 12312 Olive Blvd
19-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/19/12. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]. \Home to client site, client site to home

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
20-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/20/12. 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
21-Nov-2012	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 37.74	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 11/19/12 to 11/21/12. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 3 days per week = 68.4 miles for the week \275 Union to 12312 Olive
21-Nov-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 3.89	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for the 3 days 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 this week) * .555 per mile = \$3.89] \Home and Client
21-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.66	Ground Transportation	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 11/21/12. 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
30-Nov-2012	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 63.27	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 11/26/12 to 11/30/12. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 5 days per week = 114 miles for the week \275 Union to 12312 Olive
06-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 36.00	Ground Transportation	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
06-Dec-2012	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	\$ 17.76	Ground Transportation	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
10-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 58.00	Ground Transportation	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

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
17-Dec-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 58.00	Ground Transportation	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
20-Dec-2012	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 11.10	Ground Transportation	mileage to Patriot from office for interim. 190 Carondelet Plaza Clayton MO to Patriot Office\office to client
21-Dec-2012	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 3.89	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 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
11-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 59.33	Ground Transportation	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 1/7/12 to 1/11/12. 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]. 21 round trip miles * 5 days = 105 miles\Home to client site, client site to home
12-Jan-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 90.40	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back on 1/3/2013 and 1/7/2013 - 1/12/2013 (7 days total). Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 7 days per week = 159.6 miles for the week\275 Union to 12312 Olive Blvd
12-Jan-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 75.15	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/7/13 - 1/12/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\Home and Client
12-Jan-2013	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 7.35	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 1/7/13 - 1/12/13 (6 days). 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 = .565) [(2.2 miles per day * 6 days) * .565 per mile = \$7.35]\Home and Client
12-Jan-2013	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 11.87	Ground Transportation	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 1/12/12. 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 = .565) [(10.4 miles * 2) = 21. 21 * .565 per mile = \$11.87].\Home to client site, client site to home
16-Jan-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 22.60	Ground Transportation	mileage to patriot on January 14th and 16th. 2 days x 20 miles = 40 miles\office to client

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
19-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 77.41	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 1/14/2013 to 1/19/2013. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 6 days per week = 136.8 miles for the week\275 Union Blvd to 12312 Olive Blvd
19-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 75.15	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/14/13 - 1/19/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\Home and Client
19-Jan-2013	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	\$ 7.35	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 742 Summer Top Circle, Fenton, MO 63026(home) and back for 1/14/13 - 1/19/13 (6 days). 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 = .565) [(2.2 miles per day * 6 days) * .565 per mile = \$7.35]\Home and Client
19-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 59.33	Ground Transportation	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 1/14/13 to 1/19/13. 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]. 21 round trip miles * 5 days = 105 miles\Home to client site, client site to home
25-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 33.90	Ground Transportation	mileage to patriot on Saturday 1/19, 1/22 and 1/23. 3 days x 20 miles per day = 60 miles\office to client
26-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 77.41	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 1/21/2013 to 1/26/2013. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. □ 11.4 miles x 2 times per day = 22.8 miles per day x 6 days per week = 136.8 miles for the week\275 Union Blvd to 12312 Olive Blvd
26-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 75.15	Ground Transportation	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Ave St Louis MO 63112 (home) and back for 1/21/13 - 1/26/13 (6 days). Normal commute from 615 Clara Ave St Louis MO 63112 to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.6 mi. resulting in an 11.1 mi. difference each way. [(22.2 miles per day * 6 days) = 133.2 miles]\Home and Client
26-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 83.06	Ground Transportation	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 1/21/13 to 1/26/13 and on 1/19/2013. 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]. 21 round trip miles * 7 days = 147 miles\Home to client site, client site to home
21-Jan-2013	Orlofsky,Jacob (US012921577)	Staff/Assistant-Grade 4 (444)	\$ 18.00	Ground Transportation	I billed 10 hours in a day so I took a taxi home at night from the EY Chicago office to my apartment.\EY Chicago office to my apartment

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
05-Nov-2012	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 107.21	Meals	Lunch with the team in order to discuss interim status. PPED approval, Sarah Miller. Paid for Jordan Scott, Ben Prange, Zach Follmer, Mary Renee Dufaux and myself.
12-Nov-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 44.30	Meals	Lunch to discuss status of interim audit procedures. Also paid for Ben Prange, Mary Renee DuFaux, Zach Follmer, and Keeley Farmer. Approved by engagement partner Mike Hickenbotham.
08-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 86.70	Meals	Myself, Jordan Scott, Ben Prange, Keeley Farmer, Ryan Beckmann, Zach Folmer - Audit kick-off working lunch. Mike Hickenbotham, approving PPED
09-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 91.10	Meals	Expense is for overtime dinner because we worked past 8 PM on 1/9/2013. PPED approval by engagement partner Mike Hickenbotham. Paid for Matt Redenius, Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, and myself.
09-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 126.76	Meals	Lunch with the team in order to discuss year-end status. PPED approval, Sarah Miller. Paid for Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, Matt Redenius and myself.
10-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	\$ 52.41	Meals	Dinner for self, Ben Prange, Jordan Scott, Keeley Farmer, and Ryan Beckmann. Worked past 8pm for a total of 11 hours on Thursday (1/10). Approved by partner.
12-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 33.70	Meals	Expense is breakfast when working on Saturday, January 12th per the request of Engagement Partner Mike Hickenbotham. Breakfast was purchased for Jordan Scott, Ben Prange, Zach Follmer, Ryan Beckmann, and myself.
14-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 51.13	Meals	Diane Cody, Jordan Scott, Ryan Beckmann, Matt Redenius - lunch to discuss Patriot roles/responsibilities with Diane. Mike Hickenbotham, approving PPED
14-Jan-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$ 47.15	Meals	Worked past 8pm and consumed onsite. Approved by Mike Hickenbotham. Employees present in addition to myself: Jordan Scott, Keeley Farmer, Zach Fullmer, and Ben Prange
15-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 31.06	Meals	Expense is for dinner on 1/15/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ryan Beckmann, Zach Follmer and myself.
16-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 102.56	Meals	Expense is for dinner on 1/16/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Jordan Scott, Ben Prange, Ryan Beckmann, Zach Follmer and myself.
16-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 34.60	Meals	Overtime meal, worked past 8pm. Also paid for Ben Prange and Ryan Beckmann.
17-Jan-2013	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 76.32	Meals	Expense is for dinner on 1/17/2013 when working overtime per request of Engagement Partner Mike Hickenbotham. Dinner was for Ben Prange, Ryan Beckmann, Zach Follmer and myself.
19-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 63.08	Meals	Overtime meal, worked on a Saturday. Also paid for Zach Follmer, Keeley Farmer, Ryan Beckmann, and Ben Prange. Approved by PPD Mike Hickenbotham.
19-Jan-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$ 20.00	Meals	worked on Patriot on Saturday 1/19. □ □ Lunch for self on saturday.
21-Jan-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	\$ 41.81	Meals	Lunch to discuss status of year end audit. Attendees: Sarah Miller, Jordan Scott, Diane Cody
21-Jan-2013	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 40.48	Meals	Overtime meal, worked past 8pm. Also paid for Staff Zach Follmer, Keeley Farmer, and Ryan Beckmann. Approved by PPD Mike Hickenbotham.
22-Jan-2013	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	\$ 120.00	Meals	Worked for 11 hours until 8pm and, therefore, we are allowed to expense dinner. Employees present at dinner: Ryan Beckmann, Keeley Farmer, Zach Follmer, Ben Prange, Matt Redenius, and Jordan Scott. Dinner approved by partner.

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
02-Nov-2012	Creative Services Charges (ZZ00000051)	Und ()	\$ 484.00	Office Expenses	Creative Service Group charges for the 2012 third quarter review audit committee materials. Charges are for the preparation of finalized audit committee book, print production, watermark, color copies, and bound sets, print finishing, text editing and preparation of final deliverable.
01-Dec-2012	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 387.00	Office Expenses	Payment to Confirmation.com for cash confirmation services performed in conjunction with our interim audit.
01-Dec-2012	AMERICAN EXPRESS PURCHASING CARD (USA0085343)	Und ()	\$ 9.20	Office Expenses	Courier cost to transport binders from office to client site.
			\$ 3,613.02		