

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PATRIOT COAL CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 12-12900 (SCC)

(Jointly Administered)

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

SUMMARY SHEET PART I

Name of Applicant:	Ernst & Young LLP
Authorized to provide professional services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for which compensation and reimbursement sought:	July 9, 2012 – July 31, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$92,623.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$74,098.80
Amount of expenses incurred during this period (net of voluntary reductions):	\$1,692.47

SUMMARY SHEET PART II

In re Patriot Coal Corp., *et al.*
Summary of Time Recorded in Connection With
Services Rendered From July 9, 2012 through July 31, 2012

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED HOURS	TOTAL COMPENSATION
Michael Hickenbotham	Partner	19.40	525.0	\$ 10,185.00
Ruth Saphian	Partner	6.40	525.0	\$ 3,360.00
Sarah Miller	Partner	33.40	525.0	\$ 17,535.00
Matt Redenius	Senior Manager	9.70	430.0	\$ 4,171.00
Megan Dolan	Manager	52.90	375.0	\$ 19,837.50
Ben Prange	Staff	76.50	190.0	\$ 14,535.00
John DiRaimondo	Staff	34.00	190.0	\$ 6,460.00
Peter Hornecker	National Partner	0.60	600.0	\$ 360.00
Gerald Johnson	Senior Manager	13.00	430.0	\$ 5,590.00
Gerald Johnson	Senior Manager	4.00	215.0	\$ 860.00
Bhavana Lahoti	Senior Manager	5.00	275.0	\$ 1,375.00
Michael O'Connell	Staff	13.20	190.0	\$ 2,508.00
David Uebelhack	National Executive Director	3.00	600.0	\$ 1,800.00
Nancy Rodriguez	Staff	21.30	190.0	\$ 4,047.00
Total		292.40		\$ 92,623.5

Blended Hourly Rate: \$316.77

HOURS AND FEES BY PROJECT CATEGORY

PROJECT CATEGORY	HOURS	FEES
2012 Audit Fee	255.4	\$ 82,759.00
Travel	4.0	\$ 860.00
Fee Applications	33.0	\$ 9,004.50
Total	292.4	\$ 92,623.50

SUMMARY SHEET PART III

In re Patriot Coal Corp., *et al.*
Summary of Expenses in Connection With
Services Rendered From July 9, 2012 through July 31, 2012

EXPENSE CATEGORY	EXPENSES AMOUNT
Ground Transportation (e.g., mileage, parking, rental car)	\$ 207.84
Airfare	\$ 205.23
Meals	\$ 1,270.52
Lodging	\$ 8.88
Total	\$ 1,692.47

Dated: August 15, 2012



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

Ernst & Young LLP
7/9/2012 -- 7/31/2012
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.0	190	190.00	Prepared the AR lead sheet, sent out inquiries for flux analyses,
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	2.4	190	456.00	Prepared the Raw Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.5	190	285.00	Prepared the binders for the Q2 engagement
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.2	190	38.00	Tied the debt lead sheet to the trial balance.
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.2	190	38.00	Tied the investments lead sheet to the trial balance.
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.5	190	95.00	Tied out the Prepaid expense lead sheet to the trial balance.
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.5	190	95.00	Sent out inquiries for revenue flux analyses, and tied lead sheet to the trial balance.
16-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	2.0	190	380.00	Prepared the AP lead sheet and sent out inquiries for flux analyses
16-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	787.50	Review contract amendments and impact on hedging (0.4); Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree (1.1)
16-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525	577.50	Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree
16-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.2	525	630.00	Q2 impairment charge review
16-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.6	525	840.00	Review of accounting literature related to environmental liabilities and applicaiton to selenium accrual
16-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	9.0	190	1,710.00	Preparing and documenting the quarterly review memorandum (2.4), Reviewing and documenting the 8-k's issued during the quarter (0.8), Perform a review of the ARO lead schedules (1.2); Prepare quarterly checklists, including independence procedures and other A-Binder documentation (4.1); Meet with Jessica Wubker, Accounting Manager to discuss lead schedules and open items (0.5).
16-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.4	430	172.00	Discuss Q2 issues with Katy Winkelmann.
16-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	1.1	430	473.00	Meeting with Megan Krasnicki, Katy Winkelmann, Mike Hickenbotham, Sarah Miller and Matt Redenius to discuss selenium technology and consent decree
16-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.6	430	258.00	Selenium accrual review
17-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	2.5	190	475.00	Documented A/R flux explanations, and tied lead sheet to the trial balance.
17-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	3.5	190	665.00	Prepared the Saleable Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
17-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.8	190	152.00	Documented debt fluctuation explanations
17-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.2	190	228.00	Documented the flux explanations for the investment lead

Ernst & Young LLP
7/9/2012 -- 7/31/2012
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.3	190	57.00	Sent out inquiries for prepaid flux analyses, and tied lead sheet to the trial balance.
17-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.8	190	152.00	Tied AP lead sheet to the trial balance.
17-Jul-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375	1,312.50	Review rep letter (1.1); Discussion with Sarah Miller on how to apply accounting rules for IFSeR (0.5), Review minutes (1.0), Review 8-Ks (0.5), Call with Megan Krasnicki, Katy Winklemann, John McHale, Jim Constant, Megan Dolan, Sarah Miller, and Matt Redenius to discuss IFSeR technology (0.4)
17-Jul-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	Accruals - Review terms of Rick Whiting's severance agreement
17-Jul-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Call with Megan Krasnicki, Katy Winklemann, John McHale, Jim Constant, Megan Dolan, Sarah Miller and Matt Redenius to discuss IFSeR technology and application to categories under consent decree
17-Jul-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525	262.50	Discuss aspects of IFSeR technology and how to apply under accounting rules with Megan Dolan
17-Jul-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.2	525	105.00	Discuss accrual for category 5 outfalls with Megan Krasnicki
17-Jul-2012	2nd Quarter (0003)	Prange, Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	8.0	190	1,520.00	Discussing ARO changes with Allison Boswell (0.2); Reviewing and documenting committee minutes (2.7), Preparing and reviewing derivatives workpapers (2.6), Meeting with Kathy Burlage regarding Mr. Hatfield and Mr. Engelhardt's RSU grants (0.7), Drafting and revising the quarterly review memorandum (1.8).
17-Jul-2012	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.5	430	215.00	Selenium accrual review
17-Jul-2012	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.4	430	172.00	Call with Megan Krasnicki, Katy Winklemann, John McHale, Jim Constant, Megan Dolan, Sarah Miller and Matt Redenius to discuss IFSeR technology and application to categories under consent decree
18-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.4	190	266.00	Prepared the Other Assets lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	3.2	190	608.00	Prepared the M&S Inventory lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.0	190	190.00	Prepared the other non-current liabilities lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
18-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.7	190	133.00	Documented Other Revenue lead sheet
18-Jul-2012	2nd Quarter (0003)	DiRaimondo, John V. (US013175323)	Staff/Assistant- Grade 3 (443)	2.2	190	418.00	Documented AP flux explanations
18-Jul-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	6.0	375	2,250.00	Prepare Going Concern memo (5.0); Answer questions from John Simon (1.0)
18-Jul-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.3	525	1,207.50	Review accounting literature for impairment analysis
18-Jul-2012	Planning (0001)	Prange, Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	1.7	190	323.00	Updated planning documents including UBT template, CRA, and ASM.

Ernst & Young LLP
7/9/2012 -- 7/31/2012
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
18-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	7.3	190	1,387.00	Meeting with Katy Winkelmann, Asst. Controller regarding derivatives in bankruptcy (0.4), Reviewing analytical procedures for coal, debt, long-term liabilities, accounts receivables, and investments (3.4), Preparing audit committee communications for the second quarter review (1.2), Preparing the second quarter transmittal letter (0.2), Meeting with Jessica Wubker, Acct. Manager, about status of the review and Rick Whiting's severance agreement (0.3), Documenting contract settlements for the second quarter (0.8); Preparing and analyzing the revenue by mine schedules (1.0).
19-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	3.5	190	665.00	Prepared the AP lead sheet, sent out inquiries for flux analyses, and tied lead sheet to the trial balance.
19-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.3	190	57.00	Prepared the Inventory lead sheet, sent out inquiries for lux analyses, and tied lead sheet to the trial balance.
19-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.6	190	304.00	Dummied up Q2 checklists for manager review
19-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	0.8	190	152.00	Documented flux explanations for the prepaid lead sheet
19-Jul-2012	2nd Quarter (0003)	DiRaimondo,John V. (US013175323)	Staff/Assistant- Grade 3 (443)	1.9	190	361.00	Documented flux explanations for disaggregated revenue
19-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375	3,000.00	3.0 - Prepare AC communications, 5.0 - Review quarterly review leads (raw & M&S inventory, LCM, debt, investments, non-current investments, accounts receivable, and derivatives)
19-Jul-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	1.2	190	228.00	Updated planning documentation based upon information discussed at our team planning event.
19-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	6.8	190	1,292.00	Detail review revenue, accounts payable, and prepaid lead schedules (2.1), Meeting with Jessica Wubker, Accounting Manager, regarding open items and former CEO severance accounting (0.4), Preparing control testing documentation to discuss with the Company (1.3); Clearing review notes related to revenue, coal inventory and ARO (1.7); Documenting revenue by mine analytics (1.3).
20-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.5	375	937.50	Meeting with Jessica Wubker& Megan Krasnicki to discuss inventory valuation (0.5), Meeting with Mark Schroeder, Katy Winkelmann and Sarah Miller to perform inquiries (0.7), Meeting with Katy Winkelmann to discuss classification of debt (0.2); Review QRM (0.6); Research Accounting literature for classification of debt (0.5)
20-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525	1,155.00	Review of draft quarterly statements
20-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	Accounting research on debt classification as of 6/30/12
20-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	Quarterly review inquiries with Mark Schroeder, Katy Winkelmann, Megan Dolan and Sarah Miller

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Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
20-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	8.0	190	1,520.00	Discussing lower of cost or market issues with Jessica Wubker, Accounting Manager (0.3), Preparing and reviewing lower of cost or market analysis (1.4), Preparing the overall analytical review (4.7), Reviewing and documenting equity workpapers for the quarter (1.6).
22-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.8	525	1,470.00	Review memo regarding bankruptcy and going concern
23-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.3	375	3,112.50	Meeting with Mike Hickenbotham, Ben Prange, Joe Bean (PCX) and Katy Winkelmann (PCX) to legal reserves (0.8); Review OAR (3.3); Review QRM (2.7); Review the severance agreements (1.5)
23-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	Reviewed client selenium memo
23-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525	525.00	Review the audit committee communications
23-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.8	525	420.00	Quartly legal update meeting with Ben Prange, Megan Dolan, Katy Winkelmann, Asst. Controll, and Joe Bean, VP of Legal
23-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525	420.00	Call with Dave Uebelhack to discuss fair value adjustments for impairment analysis
23-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	review forecasts utilized in impairment analysis
23-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	9.5	190	1,805.00	Document equity workpapers, including stock compensation expense (4.5); Meeting with Joe Bean, VP of Legal and Katy Winkelmann, Asst. Controller, Megan Dolan and Mike Hickenbotham regarding the litigation reserve and timing of review procedures for the current quarter (0.8), Review the impairment analysis for unusual fluctuations in forecasted figures (3.4); Update the overall analytical review based on review comments (0.8).
23-Jul-2012	2nd Quarter (0003)	Uebelhack,David (US011163431)	Executive Director-Grade 3	0.8	600	480.00	Call with Sarah Miller to discuss Patriot's impairment analysis
24-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375	3,000.00	Wrote the selenium attachment to the QRM (2.4); Revised the Going Concern memo (1.6); Wrote the litigation memo (1.4); Reviewed the disaggregated revenue lead and saleable inventory lead (2.6)
24-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525	525.00	Call with Sarah Miller to discuss Patriot audit committee book for Q2 (.4); Call with Sarah Miller to discuss impairment cash flows (.4); Review SRM (0.2)
24-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525	787.50	Review the selenium guidance for changes in methodology
24-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525	262.50	Call with Ken Marceron and Matt Redenius to discuss impairment cash flows
24-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Call with Mike Hickenbotham to discuss Patriot audit committee book for Q2
24-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Call with Mike Hickenbotham to discuss impairment cash flows
24-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.6	525	840.00	accounting research related to long-lived impairment

Ernst & Young LLP
7/9/2012 -- 7/31/2012
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
24-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525	420.00	review audit committee book for Q2
24-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	9.0	190	1,710.00	Meeting with Kathy Burlage, Sr. Manager of Compensation, regarding treatment of the CEO's stock options (0.6), Review the Company's calculation of the impairment charges taken at two of its mines (4.4), Preparing and updating the AC planning book (0.8); Documenting overall analytical review fluctuations (0.4); Documenting the Impairment Analysis forecasts utilized by the Company (0.6); Documenting the treatment of stock forfeitures in equity workpapers (2.2).
24-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	1.0	430	430.00	Discussion with Katy Winkleman on impairment considerations.
24-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	1.0	430	430.00	Impairment discussion with PPD, Ken Marceron, Sarah Miller Matt Redenius (.5); Review impairment guidance to validate understanding of ARO spending in cash flows (0.5)
24-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	2.5	430	1,075.00	Review of Q2 SRM (.8); OAR (.9); litigation memo (.8)
25-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Review Step 2 of impairment analysis
25-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.6	525	315.00	Call with Dave Uebelhack, Matt Redenius and Sarah Miller to discuss valuation for impairment review
25-Jul-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	2.3	190	437.00	Update planning documentation based on 6/30 results
25-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	4.2	190	798.00	Meeting with Jessica Wubker, Accounting Manager, to discuss impairment charges and journal entry testing (0.8); Documenting the Company's Freedom and Coalburg impairment charges (3.4).
25-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.6	430	258.00	Call between sarah miller, matt redenius and Dave Uebelhack to discuss valuation for impairment review
25-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	1.1	430	473.00	review of selenium accrual memo
25-Jul-2012	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	0.6	600	360.00	Meeting with Sarah Miller and Matt Redenius to discuss Patriot's impairment analysis
26-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	0.5	430	215.00	Internal discussions of selenium treatment requirements and current status of work. Chip Johnson and Matt Redenius
26-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	1.5	430	645.00	Review of selenium related liabilities support
26-Jul-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Staff/Assistant- Grade 4 (444)	3.5	190	665.00	Drafting planning memos including ASM, UBT, and multi-locations strategy (3.3), Meeting with Chris Parcell, VP of Financial Planning & Analysis to discuss strategy for strategic plan fluctuations (0.2)
26-Jul-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.5	430	215.00	discuss selenium costs with Chip Johnson and Matt Redenius
27-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	6.5	375	2,437.50	Meet with Katy Winkelmann, Asst. Controller and Ben Prange to discuss impairment cash flows and accounting treatment (0.6); Call with Chip Johnson to discuss selenium cash flows (0.2); Reviewed the AP lead (1.5); Closed review notes related to Q2 leads (1.5); Cleared review notes related to OAR (1.0); Research guidance for selenium (1.7)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525	682.50	Discussion with John McHale, PCX engineer, regarding changes to the selenium liability
27-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525	577.50	Review of interim OAR and comparisons to prior periods for quarterly reviews
27-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	6.0	430	2,580.00	Discussions with John McHale and Jim Constant, Patriot internal engineers, on selenium cost estimates in Charleston, WV (5.8); Call with Megan Dolan to discuss selenium cash flows (0.2)
27-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	525	1,102.50	review summary review memos for Q2 review
27-Jul-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	1.3	190	247.00	Updated the client continuance memo based on relevant guidance for close monitoring engagements.
27-Jul-2012	2nd Quarter (0003)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	4.7	190	893.00	Meeting with Katy Winkelmann, Asst. Controller, and Megan Dolan regarding impairment (0.6), Preparing a peer analysis (0.7); Reviewing and documenting the step one impairment analysis (3.4).
28-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	525	1,312.50	review and analysis of SEC comment letter
28-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525	577.50	Review Q2 client-prepared selenium memo
28-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	525	472.50	Review Q2 overall analytic review
29-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.3	525	1,732.50	Review Q2 Form 10-Q draft
30-Jul-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.2	375	825.00	Call with Megan Krasnicki (PCX) to discuss selenium spreadsheets (0.2); Test the first draft of the selenium spreadsheets (2.0)
30-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	525	1,417.50	Call with Peter Hornecker to discuss bankruptcy presentation (0.6); Analysis of selenium and types of mediums used in remediation (2.1)
30-Jul-2012	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	600	360.00	Discussed bankruptcy presentation with Mike Hickenbotham
30-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	5.0	430	2,150.00	Review Patriot Selenium assessment -ARO
30-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	420.00	Call with Katy Winkelmann to discuss impairment analysis
30-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	262.50	Call with Steven Jacobs to discuss consent for 10-K/A filing
30-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.4	190	646.00	Assessment regarding critical assumptions for the environmental liability selenium liabilities being treated by IFSeR technology. Worked directly with Chip Johnson, CCaSS geologist.
30-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.7	190	323.00	Review of support for selenium liabilities being treated by IFSeR technology.
31-Jul-2012	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Senior-Grade 4 (424)	5.0	275	1,375.00	Wrote the ITRA planning memo (3.7); Generated a strategy for independent, review, and retest for ITGCs (1.3)
31-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525	630.00	Meeting with Katy Winkelmann and Paul Kaufman regarding bankruptcy accounting issues (.5); Meeting with Ruth Saphian to overview the Q2 (.7)

Ernst & Young LLP
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Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
31-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	4.0	525	2,100.00	Review Q2 Form 10-Q draft
31-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Selenium discount rate determination
31-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	1.5	190	285.00	Documented SAS 73 memo and performed testing on the capabilities, competency and objectivity of management's internal specialist for environmental liabilities.
31-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	3.8	190	722.00	Performed testing of unit costs related to Category 1-5 remediation units.
31-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	0.7	190	133.00	Recalculated installment and operating expense regarding selenium remediation equipment schedule.
31-Jul-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant- Grade 4 (444)	2.1	190	399.00	Reviewed Consent Decree and Technical Evaluation Report to test critical assumptions regarding engineering estimate for environmental liability.
31-Jul-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	0.7	525	367.50	Overview of Q with S. Miller
31-Jul-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.1	525	577.50	Review SRM, OAR
31-Jul-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.5	525	787.50	Review Going Concern Memo
31-Jul-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	3.1	525	1,627.50	Review and provide comments on 10-Q
31-Jul-2012	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	1.6	600	960.00	Review the Step 2 Impairment analysis to determine that assumptions utilized were appropriate
				255.40		82,759.00	

Ernst & Young LLP
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Fee Detail

Travel Hours

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
26-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	2.0	215	430.00	Patriot -Travel to Chaleston, WV from Chicago
27-Jul-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	2.0	215	430.00	Patriot -Travel from Chaleston, WV to Chicago
				4.0		860.00	

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Fee Detail

Fee Application Hours

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
02-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	2.0	190	380.00	Perform connections check for disclosures required in bankruptcy retention.
03-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	0.4	190	76.00	Perform connections check for disclosures required in bankruptcy retention.
09-Jul-2012	General (0000)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	7.0	375	2,625.00	Perform connections check for disclosures required in bankruptcy retention.
09-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.7	190	323.00	Perform connections check for disclosures required in bankruptcy retention.
10-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	8.8	190	1,672.00	Perform connections check for disclosures required in bankruptcy retention.
11-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.9	190	361.00	Perform connections check for disclosures required in bankruptcy retention.
12-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.3	190	247.00	Perform connections check for disclosures required in bankruptcy retention.
13-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.2	190	228.00	Perform connections check for disclosures required in bankruptcy retention.
15-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525	577.50	reviewing affidavits for retention by Court
16-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525	420.00	Review of tax engagement letters
16-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	0.4	190	76.00	Perform connections check for disclosures required in bankruptcy retention.
17-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525	577.50	Review of tax engagement letters
17-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	0.4	190	76.00	Perform connections check for disclosures required in bankruptcy retention.
18-Jul-2012	General (0000)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	0.4	375	150.00	Call with John Simon, Sarah Miller, Mike Hickenbotham and Marg Hosbach to discuss bankruptcy
18-Jul-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Call with Megan Dolan, Sarah Miller, John Simon and Marg Hosbach regarding retention filing
18-Jul-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525	210.00	Call with Megan Dolan, Mike Hickenbotham, John Simon and Marg Hosbach regarding retention filing
18-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	0.3	190	57.00	Perform connections check for disclosures required in bankruptcy retention.
19-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.5	190	285.00	Perform connections check for disclosures required in bankruptcy retention.
20-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	1.2	190	228.00	Perform connections check for disclosures required in bankruptcy retention.
23-Jul-2012	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant- Grade 1 (441)	0.2	190	38.00	Perform connections check for disclosures required in bankruptcy retention.
27-Jul-2012	General (0000)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	0.5	375	187.50	Meeting with L. Peterson to discuss PCX bankruptcy billing
				33.00		9,004.50	

Ernst & Young LLP
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Expense Detail

Incur Date	Category	Engagement	Employee	Rank	Amount	Detail
20-Jul-2012	Airfare	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 1,248.39	Airfare from Chicago, IL to Charleston, WV to discuss selenium related liabilities with mine engineers
25-Jul-2012	Airfare	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 7.00	Airfare from Chicago, IL to Charleston, WV to discuss selenium related liabilities with mine engineers
27-Jul-2012	Breakfast	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 6.25	Breakfast in Charleston, WV for a trip in order to discuss selenium related liabilities with mine engineers
26-Jul-2012	Dinner	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 22.19	Dinner in Charleston, WV for a trip in order to discuss selenium related liabilities with mine engineers
30-Jul-2012	Dinner	Bankruptcy-A12 - Audit 12/31	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	\$ 8.96	Overtime meal to meet deadlines from core audit team regarding environmental liabilities testing procedures. Approved by PPEDD, Michael Hickenbotham.
28-Jul-2012	Lodging	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 159.80	One night stay in Charleston, WV to discuss selenium related liabilities with mine engineers
17-Jul-2012	Lunch	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 45.43	Lunch to discuss the Q2 review for Patriot Coal. Participants: John DiRaimondo, Megan Dolan, Sarah Miller, Mike Hickenbotham (Partner)
16-Jul-2012	Mileage: Ground Trans	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
17-Jul-2012	Mileage: Ground Trans	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
18-Jul-2012	Mileage: Ground Trans	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way.(IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
19-Jul-2012	Mileage: Ground Trans	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way.(IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
20-Jul-2012	Mileage: Ground Trans	Bankruptcy-A12 - Audit 12/31	DiRaimondo,John V. (US013175323)	Staff/Assistant-Grade 3 (443)	\$ 8.88	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 5335 Bischoff Ave., St. Louis, MO 63110. Normal commute from 5335 Bischoff Ave. to Ernst & Young office is 5.6 mi. one way. Commute to Patriot Coal is 13.8 mi. 8.2 mi. difference each way. (IRS rate = .555) (16.2 miles * .555 per mile = \$9.00)\Home to Patriot Coal Corp.
27-Jul-2012	Parking: Ground Trans	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 6.00	Parking garage fees at the hotel in Charleston, WV to discuss selenium related liabilities with mine engineers
27-Jul-2012	Rental Car: Ground Trans	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	\$ 45.05	Rental car for one night for the trip to Charleston, WV to discuss selenium related liabilities with mine engineers

Ernst & Young LLP
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Expense Detail

26-Jul-2012	Taxi: Ground Trans	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	\$ 48.00	Taxi cab ride from Wheaton, IL to Chicago O'Hare Airport for the trip to Charleston, WV
27-Jul-2012	Taxi: Ground Trans	Bankruptcy-A12 - Audit 12/31	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	\$ 51.00	Taxi cab ride from Chicago O'Hare Airport to Wheaton, IL for the trip from Charleston, WV
					\$ 1,692.47	