

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In re:)
) Chapter 11
PATRIOT COAL CORPORATION, *et al.*,) Case No. 12-51502-659
) (Jointly Administered)
Debtors.)

**CORRECTED ELEVENTH 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:	May 1, 2013 through May 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$88,755.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$71,004.00
Amount of expenses incurred during this period (net of voluntary reductions):	\$167.36

SUMMARY SHEET PART II

Summary of Time Recorded in Connection With
Hourly Fee Services Rendered From May 1, 2013 through May 31, 2013

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	21.0	\$3,990.00
Bishop, Patrick	Staff/Assistant-Grade 4	\$190.00	4.0	\$760.00
Bozesky, Anne M.	Senior Manager-Grade 4	\$430.00	3.0	\$1,290.00
Chellappa, Rachel	Senior-Grade 1	\$275.00	1.0	\$275.00
Chen, David	Senior-Grade 1	\$275.00	11.5	\$3,162.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	15.4	\$6,622.00
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	82.3	\$15,637.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	0.8	\$480.00
Gabrielson, Matthew Todd	Senior Manager-Grade 2	\$430.00	29.1	\$12,513.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	20.2	\$10,605.00
Hornburg, David E.	Executive Director-Grade 1	\$525.00	3.5	\$1,837.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	7.5	\$3,937.50
Huelsing, Sarah Michelle	Manager-Grade 1	\$375.00	0.3	\$112.50
Hunt, Mollie Colleen	Senior-Grade 3	\$275.00	35.8	\$9,845.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	0.7	\$367.50
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	18.6	\$7,998.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	5.0	\$2,625.00
Savage, Tara	Manager-Grade 2	\$375.00	1.0	\$375.00
Scott, Jordan C.	Senior-Grade 3	\$275.00	18.8	\$5,170.00
Stone, Trevor	Senior-Grade 1	\$275.00	1.9	\$522.50
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	1.2	\$630.00
Total			282.6	\$88,755.00
	<i>Blended Rate</i>	\$314.07		

Summary of Time Recorded in Connection With
Fixed Fee Services Rendered From May 1, 2013 through May 31, 2013

NAME OF PROFESSIONAL	TITLE	TOTAL HOURS	TOTAL FEES
Cody, Diane L.	Senior Manager-Grade 2	0.9	
Hickenbotham, Michael W.	Partner/Principal-Grade 1	0.5	
Total		1.4	

SUMMARY SHEET PART III

Summary of Hours and Fees by Project Category for
Services Rendered From May 1, 2013 through May 31, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	105.7	\$40,535.00
Federal Tax Consulting Services	168.0	\$45,415.00
Fee Applications	8.9	\$2,805.00
Administrative Matters	0.0	\$0.00
Subtotal:	282.6	\$88,755.00
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Retirement Plan Audit	1.4	--
Subtotal:	1.4	--
Grand Total (Fixed Fee and Hourly Fee)	284.0	\$88,755.00

Summary of Expenses Incurred in Connection With
Services Rendered From May 1, 2013 through May 31, 2013

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$50.29
Meals	\$35.37
Office/Other Expenses	\$81.70
TOTAL:	\$167.36

[Signature page follows.]

Dated: June 20, 2013



Michael W. Hickenbotham

Partner

Ernst & Young LLP

190 Carondelet Plaza, Suite 1300

St. Louis, Missouri 63105

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours
Exhibit A-1

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
08-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	4.8	\$ 190.00	\$ 912.00	Prepared new 8-Ks (0.8); Ran independence searches (.7); Prepared engagement for archive (3.3)
09-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Edited QRM for imparirment changes (1.1); Edited 10-Q tie out for changes (1.3); Prepared independence checklist (1.6)
07-May-2013	Bishop,Patrick (US012918900)	Staff/Assistan t-Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Update and prepare ITRA planning docs.
01-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	review of equity (1.5), review of tie out (.5) for first quarter review
06-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.3	\$ 430.00	\$ 559.00	Meeting with Mike Hickenbotham to discuss engagement timeline.
08-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	4.1	\$ 430.00	\$ 1,763.00	Preparation of engagement analysis to plan and prepare for the audit
10-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.4	\$ 430.00	\$ 172.00	Engagement analysis discussion with mike hickenbotham partner

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours

Exhibit A-1

Date	Name	Grade	Hours	Rate	Total	Description
06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
20-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	2.9	\$ 430.00	\$ 1,247.00	Meeting with Dennis Williams, Internal Audit Director to discuss scope, timing of internal audit assistance (1.3); Meeting with Jordan Scott, Matt Redenius to discuss team and approach to internal controls (1.6)
30-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.2	\$ 430.00	\$ 86.00	Engagement analysis discussion with mike hickenbotham partner
01-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of second quarter Overall Analytic Review analysis
02-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of WWMV analysis
02-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of selenium rollforward and accretion workbooks
03-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of impairment analysis and memorandum.
03-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of updated draft of the 10Q
07-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussions with Engagement Quality Review Partner Ruth Saphian on SAD items

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours
Exhibit A-1

06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
07-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Review of forecast information on impairment testing
08-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Q1 audit committee meeting, comprised on board members
09-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Reiew of update Quarterly Review Memorandum documentation
15-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Fresh start accounting discussions with professional practice team (Peter Hornecker).
16-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of initial scoping of 2013 audit and internal audit coverage.
23-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	2.9	\$	525.00	\$	1,522.50	Fresh start meetings with Matt Redenius and Peter Hornecker(1.8) and materials prep for related meeting (1.1)
28-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	2.2	\$	525.00	\$	1,155.00	Review of fresh start requirments (1.2)and discussions with Peter Hornecker regarding treatment (1.0)
30-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Review of prelim scoping and timing of Significant Class of Transactions and walkthroughs
30-May-2013	Hickenbotham,Michael W (US011343489)	Partner/Princi pal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Fresh start accounting discussions with professional practice team (Peter Hornecker).

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours
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06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
22-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	conf call with Mike Hickenbotham and Matt Redenius to prep for discussion with Controller on emergence and other accounting consideration
23-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	attend conf call with K. Winkelmann, Joe Beckerle, Jessica Wubker, Matt Redenius and Jordan Scott regarding overview of emergence process
30-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Benefit plan amendment, curtailment, settlement, termination - begin research, discussion with Mike; draf e-mail on same to Chris Zuidema
30-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	1.9	\$	525.00	\$	997.50	Review and revise health benefit change memo
30-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	follow-up discussion with Mike Hickenbotham regrding Benefit plan amendment, curtailment, settlement, termination
31-May-2013	Hornecker,Peter L (US012016782)	Partner/Princi pal-Grade 1 (111)	2.3	\$	525.00	\$	1,207.50	Conference call w/ Mike Hickenbotham, Matt Redenius, and Jordan Scott regarding non-union health plan settlement; follow-up notes with Danmola
07-May-2013	Huelsing,Sarah Michelle (US012481531)	Manager- Grade 1 (321)	0.3	\$	375.00	\$	112.50	follow up with Ryan Beckmann on deductible professional fees
01-May-2013	Miller,Sarah J (US011701859)	Partner/Princi pal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Discuss comments on 10-Q with Jessica Wubker and provide lease footnote examples

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours
Exhibit A-1

06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
01-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	4.2	\$	430.00	\$	1,806.00	Preparation of EY audit committee materials for 5/8 meeting
03-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	\$	430.00	\$	430.00	Meeting with Joe Beckerle to perform standard inquiries and discuss lease accounting.
03-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.5	\$	430.00	\$	1,075.00	Review of quarterly summary review memorandum, overall analytic
03-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.0	\$	430.00	\$	860.00	Review of Qtrly disclosure checklist
03-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.2	\$	430.00	\$	516.00	Review of lease memo and legal memo
03-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.5	\$	430.00	\$	215.00	Review of mountain state carbon settlement final documentation
20-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.5	\$	430.00	\$	1,075.00	Meeting to discuss 2013 404 audit plan with Dennis Williams and discussion with Jordan Scott/Diane Cody

Ersnt & Young LLP
5/1/2013 -- 5/31/2013
Fee Detail

2013 Audit Hours
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Exhibit A-1

06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
23-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.5	\$	430.00	\$	645.00	Meeting with Joe Beckerle, Katy Winkleman to discuss fresh start accounting.
30-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.5	\$	430.00	\$	1,075.00	Review and research of non-union retiree healthcare termination accounting.
31-May-2013	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.7	\$	430.00	\$	301.00	discussion with Katy Winkleman on non-union retiree healthcare termination
06-May-2013	Saphian,Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	2.5	\$	525.00	\$	1,312.50	Review and analyze 1st Q 10-Q
06-May-2013	Saphian,Ruth M (US011345726)	Partner/Princi pal-Grade 1 (111)	2.5	\$	525.00	\$	1,312.50	Review 1st Q Summary Review Memorandum and Audit Difference
17-May-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	7.1	\$	275.00	\$	1,952.50	Plan and prepare for team directed planning event (to plan for the audit) (1.3), preparation of test of control planning documents in advance of meeting with Dennis Williams, Director of IA, (3.6), plan and prepare audit schedule based on a weekly gannt chart (2.2)
20-May-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$	275.00	\$	1,182.50	Meeting and related follow-up discussions with Dennis Williams, Director of IA, to discuss 404 timing, mine visit, and team.

Ersnt & Young LLP
 5/1/2013 -- 5/31/2013
 Fee Detail

2013 Audit Hours
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06-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistan t-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Tied out new 10-Q report (5.8); Reviewed Meeting Minutes (2.4)
23-May-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Meeting with Joe Beckerle to discuss Fresh Start accounting considerations.
28-May-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.7	\$ 275.00	\$ 1,567.50	Plan and prepare for team planning event (to plan audit) (1.4) and researching fresh start accounting for audit planning considerations (4.3)
07-May-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Finalize review of Q1 income tax provision
08-May-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Perform archive activities for Q1 income tax provision
31-May-2013	Zuidema,Christopher J (US011246728)	Partner/Princi pal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Prepare summary of discussion around enterprise value and reorganization value to be used in applicability of fresh start discussion.

\sum hours = 105.7 \sum (hours*rate) = \$ 40,535.00

Ernst & Young LLP
5/1/13 -- 5/31/13
Fee Detail

Federal Tax Consulting Services
Exhibit A-2

Employee	Title	Description	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparing the methodology report for the 382 study	02-May-2013	\$190.00	2.0	\$380.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussions with David Hornburg regarding formulation of agenda for professional fees analysis project kick off meeting.	02-May-2013	\$430.00	0.3	\$129.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discussing PFA project with Mat Gabrielson, drafting the executive interview agenda and information request for client meeting.	02-May-2013	\$275.00	0.6	\$165.00
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- redact 382 methodology report to send to Anne/Tim to prepare 382 report for Patriot's 382 analysis	02-May-2013	\$375.00	1.0	\$375.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparing the methodology report for the 382 study	03-May-2013	\$190.00	3.5	\$665.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussions with David Hornburg regarding information request to be provided to Patriot at professional fees analysis project kick off meeting.	03-May-2013	\$430.00	0.5	\$215.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discussing PFA project with Mat Gabrielson, drafting the executive interview agenda and information request for client meeting.	03-May-2013	\$275.00	0.3	\$82.50
Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	meeting with staff for memo on Section 382	06-May-2013	\$430.00	0.5	\$215.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Drafted the Section 382 Analysis report; reviewed 5% shareholders spreadsheets and SEC filings to ensure report accurately reflected the analysis	06-May-2013	\$190.00	5.8	\$1,102.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: Pull petition and disclosure statement from docket; discuss documents with matt and develop plan for client meeting.	06-May-2013	\$275.00	0.8	\$220.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Drafted the Section 382 Analysis report; reviewed 5% shareholders spreadsheets and SEC filings to ensure report accurately reflected the analysis	07-May-2013	\$190.00	0.8	\$152.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of client provided professional fee schedule.	07-May-2013	\$430.00	1.3	\$559.00
Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	deal cost, review client allocations and list of expenses	07-May-2013	\$525.00	0.5	\$262.50
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: Pull petition and disclosure statement from docket; discuss documents with matt and develop plan for client meeting.	07-May-2013	\$275.00	1.8	\$495.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated the 382 Report and the Certificate of Representations for the 382 study	08-May-2013	\$190.00	2.0	\$380.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of selected court filings related to bankruptcy overview in preparation of professional fees analysis kick off meeting.	08-May-2013	\$430.00	2.8	\$1,204.00

Ernst & Young LLP
5/1/13 -- 5/31/13
Fee Detail

Federal Tax Consulting Services
Exhibit A-2

Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: Prepare summary of fees schedule for use at client meeting.	08-May-2013	\$275.00	1.8	\$495.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Preparation for and attend meeting at Patriot office with Rich Hoffman and Kim Lionberger of Patriot to kick off professional fees analysis engagement.	09-May-2013	\$430.00	2.5	\$1,075.00
Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	meeting @patriot with rich hoffman & kim lionberger to discuss analysis of bankruptcy fee for deductibility -	09-May-2013	\$525.00	1.5	\$787.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: Meet with Matt and discuss agenda; discuss steps of fee analysis including allocation of first day motions to tax buckets; prep items to bring to meeting. (1.8) Meet with client (1.5)	09-May-2013	\$275.00	3.3	\$907.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Kick-off meeting with senior to discuss details and expectations of Patriot Professional Fee Analysis engagement	10-May-2013	\$190.00	1.0	\$190.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review court docket for service provider fee applications available for use in analyzing the tax treatment of fees.	10-May-2013	\$430.00	0.3	\$129.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: Review case docket and match invoices to client fee schedule as example for Tim; discuss project overview with Tim and assign initial tasks.	10-May-2013	\$275.00	2.3	\$632.50
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Mollie Hunt regarding detailed cost analysis schedule to be used to analyze and categorize the professional fees under analysis.	13-May-2013	\$430.00	0.2	\$86.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of section 382 report	14-May-2013	\$430.00	1.5	\$645.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Molly Hunt and Tim Couch regarding approach for analyzing service provider professional fees.	14-May-2013	\$430.00	0.3	\$129.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project - discuss analysis with Matt & Tim; draft client email re: pre-petition fees and pulling of invoices.	14-May-2013	\$275.00	1.0	\$275.00
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of section 382 report	15-May-2013	\$430.00	1.0	\$430.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Met with Senior Manager to discuss progress on 382 report; made revisions and sent for further review	15-May-2013	\$190.00	4.0	\$760.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Question from Tax director regarding application of Built in gain concept to AMT depletion;	15-May-2013	\$600.00	0.4	\$240.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Obtained copies of the First Day Motions for Patriot's Ch. 11 filing to be used for the professional fee analysis; build the tracking spreadsheet for the motions	16-May-2013	\$190.00	2.2	\$418.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of service provide detail schedule provided by Kim Lionberger at Patriot.	16-May-2013	\$430.00	0.3	\$129.00

Ernst & Young LLP
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Fee Detail

Federal Tax Consulting Services
Exhibit A-2

Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	382: reviewing Section 382 analysis report	17-May-2013	\$275.00	1.0	\$275.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Completed research to identify proper treatment of expenses incurred prepetition and postpetition for Patriot to be used in the professional fee analysis	17-May-2013	\$190.00	1.3	\$247.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began outlining background information for professional fee analysis report	17-May-2013	\$190.00	1.2	\$228.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Kick-off meeting with senior manager to discuss PBC files, first day motions, and engagement management for Patriot's professional fee analysis	17-May-2013	\$190.00	1.3	\$247.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of professional fee tracking schedule, interim applications tracking schedule, and professional fee account balance detail provided by Kim Lionberger at Patriot.	17-May-2013	\$430.00	1.8	\$774.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Examined invoices and added relevant information to the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis - Financial and Business Advisors	20-May-2013	\$190.00	5.3	\$1,007.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with senior to discuss process to examine invoices for the Professional Fee Analysis	20-May-2013	\$190.00	0.4	\$76.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of service provider engagement letters and invoices.	20-May-2013	\$430.00	1.5	\$645.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.	20-May-2013	\$275.00	2.0	\$550.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix	21-May-2013	\$275.00	1.0	\$275.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Continued preparation of Detailed Cost Analysis spreadsheet, specifically for the Financial and Business Advisors	21-May-2013	\$190.00	3.6	\$684.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Discussion with senior regarding process to identify the tax treatment of expenses being analyzed in the Professional Fee Analysis	21-May-2013	\$190.00	1.2	\$228.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Continued review of service provider invoices provided by Patriot.	21-May-2013	\$430.00	0.5	\$215.00

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Exhibit A-2

Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.	21-May-2013	\$275.00	4.5	\$1,237.50
Chen,David (US012726656)	Senior-Grade 1 (421)	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix	22-May-2013	\$275.00	1.0	\$275.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Examined invoices and identified the classification of expenses for the Detailed Cost Allocation for the Professional Fee Analysis	22-May-2013	\$190.00	3.7	\$703.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Mollie Hunt and Tim Couch regarding tax technical positions related to the costs under analysis.	22-May-2013	\$430.00	1.0	\$430.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.	22-May-2013	\$275.00	1.0	\$275.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Discussing invoice methodology with Tim - working on Budget/Workplan for discussion with Matt - Meeting with team to discuss roles and responsibilities -- service provider matrix	23-May-2013	\$275.00	2.0	\$550.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with team regarding Professional Fee Analysis; discussed progress and invoice issues	23-May-2013	\$190.00	1.4	\$266.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis; added each invoice for the Legal section to the spreadsheet	23-May-2013	\$190.00	3.1	\$589.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of interim fee applications for service providers filing with the court to evaluate the extent court determined categories are available to be used for tax allocation purposes.	23-May-2013	\$430.00	2.3	\$989.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.	23-May-2013	\$275.00	2.5	\$687.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the Detailed Cost Analysis spreadsheet for the Professional Fee Analysis; added each invoice for the Legal section to the spreadsheet	24-May-2013	\$190.00	5.2	\$988.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss Detailed Cost Analysis with matt and also go through with Tim. Going through invoices and create service provider matrix. Meet with Matt, David & Tim to discuss project and invoice analysis.	24-May-2013	\$275.00	0.5	\$137.50

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Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.	27-May-2013	\$275.00	1.0	\$275.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim	28-May-2013	\$275.00	2.0	\$550.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for the Professional Fee Analysis; categorized services provided by tax treatment for various service providers	28-May-2013	\$190.00	2.9	\$551.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the MMT for the Patriot Coal Professional Fee Analysis	28-May-2013	\$190.00	0.4	\$76.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated the Detailed Cost Allocation spreadsheet for service providers with invoices containing pre- and post-petition services for the Professional Fee Analysis	28-May-2013	\$190.00	7.4	\$1,406.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Formulate workplan/budget for professional fees analysis engagement.	28-May-2013	\$430.00	2.8	\$1,204.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Invoice and service provider review related to professional fees analysis.	28-May-2013	\$430.00	1.0	\$430.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.	28-May-2013	\$275.00	6.0	\$1,650.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim	29-May-2013	\$275.00	1.8	\$495.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis	29-May-2013	\$190.00	4.5	\$855.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with senior to discuss GL Reconciliation for Professional Fee Analysis	29-May-2013	\$190.00	0.8	\$152.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated the Detailed Cost Analysis for service providers whose services could all be allocated to one tax treatment for the Professional Fee Analysis	29-May-2013	\$190.00	2.1	\$399.00
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Discuss transaction analysis of legal and other fees for deductibility post emergence	29-May-2013	\$600.00	0.4	\$240.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with David Hornburg and audit team regarding workplan/budget for the professional fees analysis engagement.	29-May-2013	\$430.00	1.5	\$645.00

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Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Invoice and service provider review related to professional fees analysis.	29-May-2013	\$430.00	4.8	\$2,064.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.	29-May-2013	\$275.00	3.6	\$990.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim	30-May-2013	\$275.00	1.0	\$275.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Developed an invoice detail template to provide to Patriot for the Professional Fee Analysis should Patriot assist in the preparation of the analysis	30-May-2013	\$190.00	0.6	\$114.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis	30-May-2013	\$190.00	6.7	\$1,273.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Met with senior to discuss strategy for invoice analysis going forward for Professional Fee Analysis	30-May-2013	\$190.00	0.5	\$95.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Attend meeting with David Hornburg at Patriot with Rich Hoffman and Kim Lionberger of Patriot to discuss workplan/budget for the remainder of the project.	30-May-2013	\$430.00	1.3	\$559.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Respond to questions from Tim Couch regarding the categorization of fees from a tax perspective.	30-May-2013	\$430.00	0.8	\$344.00
Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	meeting re: the tax treatment of deal costs, david hornburg and matt gabrielson of ey, rich hoffman and kim lionberger of patriot	30-May-2013	\$525.00	1.5	\$787.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.	30-May-2013	\$275.00	1.8	\$495.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Patriot Coal Service Provider Matrix assistance - discussions with Matt and Mollie regarding workplan/budget - reviewing Patriot MMT - walking through with Matt - walking through DCA with Tim	31-May-2013	\$275.00	2.7	\$742.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for Professional Fee Analysis; classified services based on tax treatment for the Professional Fee Analysis	31-May-2013	\$190.00	7.0	\$1,330.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with senior manager to discuss status of Professional Fee Analysis as well as strategy regarding the analysis of invoices that must be examined on a line by line basis to determine tax treatment	31-May-2013	\$190.00	0.4	\$76.00

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 Fee Detail

Federal Tax Consulting Services
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Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Mollie Hunt regarding differing tax treatment of certain costs under analysis.	31-May-2013	\$430.00	1.3	\$559.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	PFA Project: GL reconciliation of analyzed costs; drafting questions to client re: GL rec; discussing GL rec with Matt and staff; prepare and go over service provider matrix with Matt; discuss analysis with staff and senior.	31-May-2013	\$275.00	1.0	\$275.00

168.0 \$45,415.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
09-May-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	4.0	\$ 190.00	\$ 760.00	Prepared April Invoice for 2012 and 2013 codes (audit and tax)
13-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.7	\$ 430.00	\$ 731.00	Drafted April bill
15-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	1.9	\$ 430.00	\$ 817.00	Billing preparation post attorney comments (.6); discussion with J. Scott on audit timing and review of timeline (1.3)
17-May-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 2 (212)	0.9	\$ 430.00	\$ 387.00	Telephone discussion with A. Weiner of Foley concerning preparation of and revisions to April fee application and supporting invoice detail (.3), update of April invoice post attorney review (.6)
07-May-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.4	\$ 275.00	\$ 110.00	Drafting the April tax charged time for invoice
			8.9		\$ 2,805.00	

Fee Detail

Incur Date	Employee	Rank	Hours	Description
06-May-2013	Cody,Diane L.	Senior Manager- Grade 2 (212)	0.9	Meeting with Mike Hickenbotham, John Manchella, Jordan Scott to discuss Employee Benefit Plan audit risks and approach (.9)
08-May-2013	Hickenbotham,Michael W	Partner/Principal- Grade 1 (111)	0.5	401k planning meeting with Diane Cody, Jordan Scott, and John Menchella.

Σ hours = 1.4

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 Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
02-May-2013	Mileage	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	\$ 7.91	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. 1 day total x 2 times per day (morning and night) x 7 miles = 14 miles\\1733 Redbird Cove - 12312 Olive Blvd
08-May-2013	Other	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	\$ 12.00	Did not receive normal commute parking due to meetings at Patriot Coal during the mornings of 5/7 and 5/8. Normal commute = \$4. Cost on 5/7 = \$10; Cost on 5/8 = \$10. Submitted for reimbursement \$12 [(10-4)*2].
09-May-2013	Mileage	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	\$ 42.38	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 615 Clara Avenue St. Louis MO (home) and back from 5/6 - 5/8. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 3 days = \$42.38].\Home & Client Site
10-May-2013	Meal	Beckmann,Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	\$ 35.37	Lunch with Jordan Scott to discuss 1st Quarter Results and plan 404/interim schedule.
31-May-2013	Other	Creative Services Charges (ZZ00000051)	Und ()	\$ 69.70	Charges for paper, color printing, and binding expenses to produce Q1 AC result books.

Σ Expenses =	\$	167.36
	<u>Breakdown</u>	
	Σ Mileage Expenses =	\$ 50.29
	Σ Meal Expenses =	\$ 35.37
	Σ Other Expenses =	\$ 81.70