

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.)

**TWELFTH 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:	June 1, 2013 through June 30, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$148,060.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$118,448.00
Amount of expenses incurred during this period (net of voluntary reductions):	\$337.95

SUMMARY SHEET PART II

Summary of Time Recorded in Connection With
Hourly Fee Services Rendered From June 1, 2013 through June 30, 2013

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	43.0	\$8,170.00
Chellappa, Rachel	Senior-Grade 1	\$275.00	2.4	\$660.00
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	3.0	\$1,290.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	2.6	\$1,365.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	2.5	\$1,500.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	3.0	\$570.00
Fratila, Andreea	Senior-Grade 2	\$275.00	2.0	\$550.00
Gabrielson, Matthew Todd	Senior Manager-Grade 2	\$430.00	1.0	\$430.00
Hartley, Adrian	Manager-Grade 4	\$375.00	1.5	\$562.50
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	26.1	\$13,702.50
Hornburg, David E.	Executive Director-Grade 1	\$525.00	1.0	\$525.00
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	12.1	\$6,352.50
Lahoti, Bhavana Sachin	Manager-Grade 1	\$375.00	2.0	\$750.00
Lambert, John Joseph	Staff/Assistant-Grade 4	\$190.00	4.5	\$855.00
Lloyd, Meredith Christine	Senior Manager-Grade 4	\$430.00	1.0	\$430.00
Miller, Sarah J	Partner/Principal-Grade 1	\$525.00	2.5	\$1,312.50
Natarajan, Shiva	Senior-Grade 2	\$275.00	97.0	\$26,675.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	3.2	\$608.00
Peck V, Myron K	Executive Director-Grade 1	\$525.00	4.3	\$2,257.50
Reddick, Nathan D.	Senior-Grade 2	\$275.00	4.5	\$1,237.50
Redenius, Matthew David	Senior Manager-Grade 1	\$430.00	75.9	\$32,637.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	3.7	\$1,942.50
Savage, Tara	Manager-Grade 2	\$375.00	1.5	\$562.50
Scott, Jordan C.	Senior-Grade 3	\$275.00	59.1	\$16,252.50
Stone, Trevor	Senior-Grade 1	\$275.00	1.0	\$275.00
Wells, Benjamin E.	Staff/Assistant-Grade 3	\$190.00	2.0	\$380.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	2.3	\$1,207.50
Total			364.7	\$123,060.00
	<i>Blended Hourly Rate</i>	\$337.42		

Summary of Time Recorded in Connection With
Fixed Fee Services Rendered From June 1, 2013 through June 30, 2013¹

NAME OF PROFESSIONAL	TITLE	TOTAL HOURS	TOTAL FEES
Blee, Meredith Lee	Staff/Assistant-Grade 4	3.0	
Cody, Diane L.	Senior Manager-Grade 2	28.0	
Hickenbotham, Michael W.	Partner/Principal-Grade 1	3.3	
Laux, Christopher J.	Senior Manager-Grade 4	1.0	
McDonald, Stephanie	Staff/Assistant-Grade 3	72.9	
Menchella, John	Staff/Assistant-Grade 4	91.9	
Scott, Jordan C.	Senior-Grade 3	7.1	
Winikates, Eileen S.	Executive Director-Grade 2	0.5	
Total		207.7	\$25,000.00

SUMMARY SHEET PART III

Summary of Hours and Fees by Project Category for
Services Rendered From June 1, 2013 through June 30, 2013

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	341.6	\$116,535.00
Federal Tax Consulting Services	9.4	\$2,602.50
Special Plan Audit-Related Services	2.6	\$715.00
Fee Applications	11.1	\$3,207.50
Administrative Matters	0.0	--
Subtotal:	364.7	\$123,060.00
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	207.7	\$25,000.00
Subtotal:	207.7	\$25,000.00
Grand Total (Fixed Fee and Hourly Fee)	572.4	\$148,060.00

¹ The fixed fee services in this monthly fee statement relate to the Plan Audit Services, as defined in the *Second Supplemental Application of the Debtors for Authority to Expand the Scope of Employment and Retention of Ernst & Young LLP as Independent Auditor to the Debtors Nunc Pro Tunc to March 18, 2013* [Docket No. 3501], and as approved in the Court's *Order Authorizing Expansion of the Scope of Retention of Ernst & Young LLP as Independent Auditor to the Debtors Nunc Pro Tunc to March 18, 2013* [Docket No. 3766].

Summary of Expenses Incurred in Connection With
Services Rendered From June 1, 2013 through June 30, 2013

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$190.97
Meals	\$146.98
Office/Other Expenses	--
TOTAL:	\$337.95

[Signature page follows.]

Dated: July 18, 2013



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

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
06-May-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$ 430.00	\$ 946.00	completion of subsequent events procedures for Q1
06-May-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.1	\$ 430.00	\$ 2,193.00	Final review of Q1 management representations letter, summary review memos for quarterly review.
08-May-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Final review of 10Q prior to filing
08-May-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.5	\$ 430.00	\$ 1,075.00	Senior manager attendence at Q1 audit committee meeting
03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	\$ 430.00	\$ 860.00	meeting with Joe Beckerle (Patriot - Controller) and Katy Winklemann (Patriot - Asst. Controller) to discuss non-union retiree settlement.
03-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Discussions with Katy Winklemann (Patriot - Asst. Controller) and Joe Beckerle (Patriot - Controller) regarding fresh start accounting and accounting for non union benefit termination.
03-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.8	\$ 275.00	\$ 1,595.00	Research to determine accounting for non union retiree termination.
03-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Discussions of OPEB curtailments with Matt Redenius and PPD office (Tai Danmola)
03-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of documentation on non-union term plans
03-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review of initial scoping of 2013 audit
03-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	cc w/ Mike Hickenbotham, Matt Redenius and Tai Danmola - national PPD - discussion regarding curtailment, settlement and plan amendment accounting
03-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Mike Hickenbotham, Matt Redenius and Meredith Lloyd (National accounting) regarding classification of gain
03-Jun-2013	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	0.8	\$ 600.00	\$ 480.00	Health plan settlement accounting discussion with M. Hickenbotham, M. Redenius and P. Hornecker
03-Jun-2013	Lloyd,Meredith Christine (US012076768)	Senior Manager-Grade 4 (214)	1.0	\$ 430.00	\$ 430.00	Patriot - classification of pension modification as reorganization item (or not)
04-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	meeting with Joe Beckerle (Patriot - Controller) and Katy Winklemann (Patriot - Asst. Controller) to discuss non-union retiree settlement.
04-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.3	\$ 430.00	\$ 1,419.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
05-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.5	\$ 430.00	\$ 2,365.00	Fresh start accounting (3.4) and review of plan materials (2.1)
05-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	discussion with meredith lloyd (EY national accounting) re: classification of gain (.2); discussion with Matt Redenius - regarding curtailment, settlement and plan amendment accounting (.3)

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$	430.00	\$	1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
06-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$	430.00	\$	430.00	discussion with Katy Winklemann (Patriot - Asst. Controller) of valuation questions on reorg value
06-Jun-2013	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review of fresh start accounting project plan and provide recommended changes.
06-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$	682.50	Discuss with PPD treatment of classifications of reorg items compared to ongoing operations related to terminations
06-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Call with Mike Hickenbotham and Matt Redenius to discuss valuation of assets by Duff & Phelps
07-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.5	\$	430.00	\$	2,795.00	Drafting of audit plan and strategy (6.5)
07-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of fresh start planning
07-Jun-2013	Hornecker,Peter L	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review of initial emergence planning observations
10-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$	430.00	\$	645.00	Accounting research and consultation on non-union retiree plans
10-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$	430.00	\$	516.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
10-Jun-2013	Scott,Jordan C.	Senior-Grade 3 (423)	1.6	\$	275.00	\$	440.00	Review of Estimates Event
10-Jun-2013	Scott,Jordan C.	Senior-Grade 3 (423)	2.8	\$	275.00	\$	770.00	Review of Team Planning Event (TDPE) agenda and slides
10-Jun-2013	Scott,Jordan C.	Senior-Grade 3 (423)	1.4	\$	275.00	\$	385.00	Review of combined risk assessments.
10-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$	190.00	\$	1,520.00	Prepared UBT Template (7.2); Began preparing GANTT Chart (.8)
10-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of non-union terminations and discussions with PPD in national
10-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Review of scoping documents and transition
10-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Participate on conference call with Mike Hickenbotham, Chris Zuidema and Matt Redenius regarding emergence work plan and update on pension/opeb curtailment/settlement
11-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$	430.00	\$	516.00	Accounting research and consultation on non-union retiree plans on curtailment timing
11-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.7	\$	430.00	\$	2,021.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
11-Jun-2013	Fratila,Andreea (US013106748)	Senior-Grade 2 (422)	2.0	\$	275.00	\$	550.00	Call with Dave Uebelhack, EY TAS Valuation Partner, to discuss fresh start valuation
11-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.4	\$	275.00	\$	935.00	Planning coordination with Ryan Beckmann and Shiva Natarajan to discuss the engagement, goals for the week, changes in the company we should incorporate for planning, and how to incorporate notes for future audit that we had last year.
11-Jun-2013	Scott,Jordan C.	Senior-Grade 3 (423)	3.9	\$	275.00	\$	1,072.50	Review of audit committee planning book

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee DetailEXHIBIT A
Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
11-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.4	\$ 275.00	\$ 660.00	Review of prior year audit committee planning book to gain familiarity with the client
11-Jun-2013	Beckmann,Ryan M	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared GANTT Chart (3.8); Prepared TDPE agenda (4.2)
11-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.0	\$ 275.00	\$ 275.00	Communication with Ashley Andrews (Patriot - Accounting Manager) to discuss Q2 procedures and team
11-Jun-2013	Natarajan,Shiva	Senior-Grade 2 (422)	1.6	\$ 275.00	\$ 440.00	Prepared and sent the PBC list for the second quarter
11-Jun-2013	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M. Hickenbotham and analysis on project plan and valuation issues for Patroit Coal fresh start accounting.
11-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Meeting to discuss valuation issues with company and its valuation advisors
11-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	attend conf call on valuation matters with M Redenius and M Hickenbotham
11-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Follow up on valuation call with Matt Redenius to ensure understanding of conclusions reached was correct.
11-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Review the Patriot Coal valuation agenda (1.3); discuss with Mike Hickenbotham and Matt Redenius (0.8)
12-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.2	\$ 430.00	\$ 2,666.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
12-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	Review of bankruptcy valuation matters and preparation for client fresh start valuation discussion
12-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	Review of new templates and supplements for ac planning book (3.6) and preparation of the current year ac planning book (4.6)
12-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$ 190.00	\$ 1,520.00	Prepared slide show presentation for team discussion planning event (6.2); Researched industry and company update to assess 2013 forecasts (1.8)
12-Jun-2013	Hornecker,Peter L	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Reply to Hickenbotham regarding fresh-start planning
13-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Meeting with Joe Beckerle (Controller), Katy Winklemann (Asst. Controller), Alix partners, Duff & Phelps to discuss valuation matters
13-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
13-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$ 430.00	\$ 946.00	Review of bankruptcy valuation matters and preparation for client fresh start valuation discussion
13-Jun-2013	Natarajan,Shiva	Senior-Grade 2 (422)	1.6	\$ 275.00	\$ 440.00	Prepared TDPE handout for 404 testing strategy
13-Jun-2013	Natarajan,Shiva	Senior-Grade 2 (422)	6.4	\$ 275.00	\$ 1,760.00	Preparation of audit committee planning book

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
13-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared entity level controls form (2.8); Prepared fraud considerations form (2.2)
13-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of EBP planning and PASA documents
13-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of documentation on other assets and liabilities on valuation matters
14-Jun-2013	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.2	\$ 525.00	\$ 105.00	Question from Matt Redenius on treatment of curtailment in OPEB plan
14-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.5	\$ 275.00	\$ 962.50	Gantt chart changes to increase efficiency in our interim and year-end procedures.
14-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Review of mine forecasting and mine visit locations for internal control work
14-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.2	\$ 275.00	\$ 605.00	Review of prior year Audit Strategies Memorandum to gain familiarity with the client
14-Jun-2013	Natarajan,Shiva	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Reviewed the other TDPE slides and handouts
14-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$ 190.00	\$ 950.00	Prepared estimates event lead sheet (2.2); Prepared significant estimate templates (2.8)
14-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.5	\$ 430.00	\$ 1,935.00	Accounting research and consultation on non-union retiree plans and whether curtailment or settlement treatment is appropriate
14-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.3	\$ 430.00	\$ 989.00	Review of balance sheet and potential fresh start adjustments, which includes methodology for fresh start valuation of different assets/liabilities review.
14-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Meeting with Tai Danmola and Art Conat to consult on non-union retiree plan accounting/curtailment
17-Jun-2013	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Attended the Team Directed Planning event in which we discussed combined risk assessment, multilocation strategy, IT, and tax planning. Audit risks also discussed. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and Tanisha Noise. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Peck V,Myron K (US011639486)	Executive Director-Grade 1 (131)	4.3	\$ 525.00	\$ 2,257.50	Review of IT planning (3.5) & Team Directed Planning Event (.8)
17-Jun-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$ 275.00	\$ 412.50	Created TDPE handout and communicated with Assurance (1.0), lead the ITRA portion of the planning event (0.5). The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and Tanisha Noise. The ITRA participants include Myron Peck and myself; and the only tax participant was Sarah Huelsing.

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
17-Jun-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.0	\$ 430.00	\$ 1,290.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.2	\$ 190.00	\$ 608.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.1	\$ 275.00	\$ 1,127.50	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.6	\$ 275.00	\$ 1,540.00	Team planning event for the 2013 audit (4.2) and review of prior year integrated audit approach memo (1.4)
17-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	2.2	\$ 275.00	\$ 605.00	Made various changes to the Audit Committee planning book based on internal discussions (2.2)
17-Jun-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
17-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Team directed planning event to scope the following: 2013 audit areas, location visits, and SAS 99 procedures. The core audit participants included Matt Redenius, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
17-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Call with Matt Redenius regarding classification of non-union OPEB liability
17-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Participate in conference call with Mike Hickenbotham and Ken Marceron regarding SOX reporting requirements
17-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	Attended team planning event to discuss audit strategy, business update, fraud/significant risks, combined risk assessment for the various significant accounts, ITRA and tax involvement. The core audit participants included Mike Hickenbotham, Diane Cody, Jordan Scott, Shiva Natarajan, Ryan Beckmann, Keeley Farmar, Tanisha Noise and myself. The ITRA participants include Myron Peck and Nathan Reddick; and the only tax participant was Sarah Huelsing.
18-Jun-2013	Scott,Jordan C.	Senior-Grade 3 (423)	3.3	\$ 275.00	\$ 907.50	Review of Audit Committee Planning Book
18-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.2	\$ 275.00	\$ 1,980.00	Preparation of Audit Strategies Memorandum (ASM), which outlines the audit strategy for the 2013 audit.
18-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.2	\$ 275.00	\$ 605.00	Discussions with Shiva Natarajan to prepare for our 2nd quarter review.
18-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Analysis of non-union retiree plan amendments
19-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Discussions with Shiva Natarajan to provide him with a background on the mining/metals industry, related issues and potential impact on the audit
19-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.4	\$ 275.00	\$ 2,035.00	Continued preparation of current year Audit Strategies Memorandum (3.2), preparation of integrated audit approach memo (1.8), review of prior year significant/fraud risk document (2.4)
20-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.8	\$ 275.00	\$ 1,870.00	Preparation of current year significant/fraud risk document, which is an attachment to the Audit Strategies Memorandum. The risk document includes documentation of controls, PSP's and OSP's to address the identified risks.
20-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with PPD Ken Marceron on LSTC classification
20-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Q2 issues meeting with K. Winklemann (Patriot - Asst. Controller) and J. Wubker (Patriot - Financial Reporting Manager)
20-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Valuation treatment discussions with PPD, Tai Danmola
20-Jun-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Call with Katy Winkelmann (Patriot - Asst. Controller) and Jessica Wubker (Patriot - Financial Reporting Manager) to discuss Q2 accounting items, specifically selenium
20-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Discussions with Matt Redenius re: liabilities subject to compromise and non-union health plan modification/settlement
20-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.9	\$ 430.00	\$ 387.00	2nd quarter planning meeting call with Katy Winklemann (Patriot - Asst. Controller) and Jesica Wubker (Patriot - Financial Reporting Manager)

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$	430.00	\$	1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
20-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$	430.00	\$	1,505.00	Call to discuss VEBA trust, LSTC with mike Hickenbotham, Peter Hornecker, Chris Zuidema.
20-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.7	\$	430.00	\$	301.00	call with Mike Hickenbotham and Ken Marceron to discuss liabilities subject to compromise classification
21-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$	275.00	\$	1,760.00	Continued preparation of the fraud/significant risk document, which is an attachment to the Audit Strategies Memorandum (6.4)
24-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$	275.00	\$	440.00	Discussion with D. Williams, Patriot IA Director, to discuss walkthrough documentation.
24-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.4	\$	275.00	\$	385.00	Discussion with S. Carnell (Patriot - Logan County Controller) to discuss coal sales Hobet mine visit procedures.
24-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.5	\$	275.00	\$	412.50	Discussions with Shiva Natarajan and Ryan Beckmann to discuss mine visit procedures and differences in testing between each mine
24-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	0.8	\$	275.00	\$	220.00	Made changes to audit committee planning book appendixes based on discussion with manager.
24-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$	275.00	\$	1,760.00	Prepare the CRA document with appropriate explanations (6.4)
24-Jun-2013	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Analyzed ARO liabilities and classification as subject to compromise or not
25-Jun-2013	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	0.5	\$	600.00	\$	300.00	Discuss proposed change to union plans and accounting with Matt Redenius
25-Jun-2013	Reddick,Nathan D.	Senior-Grade 2 (422)	0.5	\$	275.00	\$	137.50	Organized a meeting with KPMG (0.5)
25-Jun-2013	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.6	\$	525.00	\$	315.00	Review client provided documents outlining plan changes for non union retirees
25-Jun-2013	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	0.5	\$	525.00	\$	262.50	Call with Matt Redenius and Mike Hickenbotham to discuss treatment of pension plan changes for non-union retiree health benefits
25-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$	275.00	\$	1,705.00	Review of prior year use of specialist (1.2) and client continuance memos (1.4); preparation of current year memos for use of specialist (2.3) and client continuance (1.3)
25-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.1	\$	190.00	\$	779.00	Updated ELC form (.7), Fraud Risk Factors form (.5), and Understanding the Business Template (2.9)
25-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Emergence qualifications discussions with national resources Tai Danmola and Ken Marceron
25-Jun-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Discuss changes to OPEB plan for active employees with Tai Danmola, Art Conat, Matt Redenius of EY.
26-Jun-2013	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	1.5	\$	275.00	\$	412.50	Created a slide deck for meeting with KPMG (1.5)
26-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	1.2	\$	275.00	\$	330.00	Incorporated changes in the audit committee planning book based on the fraud/significant risk discussion during the team planning event.

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Fee Detail

Audit Hours

03-Jun-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.5	\$ 430.00	\$ 1,505.00	review of accounting guidance, plan documents and court approvals of non-union retiree plans, to determine the amount and timing of recognition or curtailment of non-union plan
26-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Changes to the CRA document and fraud risk document based on review (3.6) changes to the ac planning book (1.4), GAMx associations and sign-off's (0.8)
26-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call to discuss settlement and valuation issues with valuation partner David Uebelach
26-Jun-2013	Hornecker,Peter L	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review/comment on fresh start meeting agenda
27-Jun-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.2	\$ 275.00	\$ 330.00	Phone call with Katy Winkelmann (Patriot - Asst. Controller), Mickey Luna (Patriot - VP Human Resources), Mike Hickenbotham, and Tai Danmola (Patriot -) to discuss accounting for OPEB negotiations.
27-Jun-2013	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$ 375.00	\$ 562.50	OPEB Plan Accounting
27-Jun-2013	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Planning/preparing for Patriot/KPMG/EY meeting (1.0); Patriot Coal FY13 Planning and Timeline Meeting (1.0)
27-Jun-2013	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Prep for IT planning meeting with KPMG, IT & Internal Audit, Planning meeting.
27-Jun-2013	Reddick,Nathan D.	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Conducted the planning meeting with KPMG (1.0)
27-Jun-2013	Conat,Arthur L (US011250977)	Executive Director-Grade 1 (131)	1.3	\$ 525.00	\$ 682.50	Call with Matt Redenius and Mike Hickenbotham to discuss treatment of pension plan changes and conclusion of accounting for non union benefit rejection
27-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	Made changes to the fee presentation slides on the audit committee planning book based on discussion with manager.
27-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.2	\$ 275.00	\$ 1,705.00	Documenting the various risks, CRA's and additional items in GAMx (6.2)
27-Jun-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Prepared 'Using the Work of Others' template which is required firm documentation when we leverage the work of others (such as internal audit) as part of our audit program (3.5); Updated Estimates Event Lead Sheet (1.4)
27-Jun-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Calls with PPD Tai Danmola regarding non-union contract changes
27-Jun-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call to discuss changes to OPEB plan for active employees with Katy Winkelmann (Asst. Controller) and Mickey Luna (VP Human Resources) from Patriot, and Mike Hickenbotham, Matt Redenius, Art Conat, and Tai Danmola from EY
27-Jun-2013	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.2	\$ 600.00	\$ 720.00	Discuss accounting for union plan amendment with Matt Redenius and Katy Winkelmann, Patriot Asst. Controller
28-Jun-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	5.8	\$ 275.00	\$ 1,595.00	Addressing manager review notes related to the various planning documents which includes the CRA, significant/fraud risks and ASM
			Σ hours =	341.6	Σ (hours*rate) =	\$ 116,535.00

Ernst & Young LLP
6/1/13 -- 6/31/10
Fee Detail

Exhibit A-2
Federal Tax Consulting Services

Employee	Title	Description	Incur Date	Agreed Rate	Hours	Fees @ Rate
Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	Review of deal cost analysis	06/05/13	\$525.00	0.5	\$262.50
Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	Review of deal cost analysis	06/06/13	\$525.00	0.5	\$262.50
Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	Discussion with Tara Savage concerning Patriot 382 report and outstanding items; review of additional information	06/19/13	\$275.00	0.7	\$192.50
Chellappa,Rachel (US012999647)	Senior-Grade 1 (421)	Preparation of report for PATRIOT 382	06/27/13	\$275.00	1.7	\$467.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal. Drafted Rep letter for Section 382 study.	06/27/13	\$190.00	2	\$380.00
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- transition call w Rachel Chellappa	06/27/13	\$375.00	1.5	\$562.50
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal. Drafted Rep letter for Section 382 study.	06/28/13	\$190.00	2.5	\$475.00

9.4 \$ 2,602.50

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
06-Jun-2013	Scott, Jordan C. (US012548690)	Senior- Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Research of going concern opinion possibility for 401k plan for when a company is in bankruptcy.
			2.6		\$ 715.00	

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
6/5/2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	1.0	\$275.00	\$275.00	Prepare tax detail for May Invoice
6/17/2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	0.8	\$275.00	\$220.00	Discussions with A. Wiener of Foley (outside counsel) to discuss bankruptcy invoice.
6/17/2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.6	\$275.00	\$440.00	Discussions with M. Gabrielson and Mike Hickenbotham regarding the may fee statement descriptions
6/17/2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$275.00	\$715.00	Preparation of May fee statement
6/18/2013	Gabrielson,Matthew Todd (US012232275)	Senior Manager- Grade 2 (212)	1.0	\$430.00	\$430.00	Assistance with interim fee application.
6/26/2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.1	\$275.00	\$1,127.50	Review of engagement analysis to ensure appropriate time submission (2.5) and discussion with Mike Hickenbotham on reconciliation (1.6)

11.1 \$ 3,207.50

Ernst & Young LLP
6/1/2013 -- 6/30/2013
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
03-Jun-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	\$42.34	Mike Hickenbotham had lunch with Matt Redenius and Jordan Scott to discuss Patriot Coal pension matters
04-Jun-2013	General (0000)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$12.43	Mileage in excess of typical commute to the office for the following days: 6/3/2013 and 5/30/2013. Office address is 190 Carondelet Plaza, St. Louis, MO 63105 to Patriot Coal 12312 Olive Blvd, St. Louis, MO. Each way is 10.9 miles, equaling 22 miles round trip excess.\Office to client site, client site back to office
10-Jun-2013	General (0000)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$43.30	Working lunch with new team member Shiva Natarajan and Ryan Beckmann to discuss our audit approach. Approved by PPD Mike Hickenbotham.
13-Jun-2013	401(k) Plan (0055)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$31.64	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. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd
17-Jun-2013	General (0000)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$48.20	Meal to discuss changes to planning we need to make after audit planning event earlier in the day. Also paid for Shiva Natarajan and Ryan Beckmann. Approved by PPD Mike Hickenbotham.
17-Jun-2013	General (0000)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$33.90	Mileage over and above normal commute to the office. Normal commute to office = 2 miles. 2664 McKnight Crossing Court to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 12 miles each way. 2664 McKnight Crossing to 12312 Olive Blvd. 12-2=10 miles over and above normal commute each way. 3 day total (June 11, 13, 17) x 2 times per day (morning and night) x 10 miles = 60 miles\2664 McKnight Crossing - 12312 Olive Blvd\Home to client site, client site to home
19-Jun-2013	401(k) Plan (0055)	McDonald,Stephanie (US013175634)	Staff/Assistant-Grade 3 (443)	\$13.14	Working lunch to discuss the status of the audit. Lunch purchased for Michael Hickenbotham and Diane Cody. Partner Approved (Michael Hickenbotham).
21-Jun-2013	401(k) Plan (0055)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$39.55	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. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\1733 Redbird Cove to 12312 Olive Blvd and return
26-Jun-2013	General (0000)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$33.90	Mileage over and above normal commute to the office. Normal commute to office = 2 miles. 2664 McKnight Crossing Court to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 12 miles each way. 2664 McKnight Crossing to 12312 Olive Blvd. 12-2=10 miles over and above normal commute each way. 3 day total (June 20, 24, 26) x 2 times per day (morning and night) x 10 miles = 60 miles\2664 McKnight Crossing - 12312 Olive Blvd\Home to client site, client site to home.
28-Jun-2013	401(k) Plan (0055)	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$39.55	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. 5 days total x 2 times per day (morning and night) x 7 miles = 70 miles\1733 Redbird Cove to 12312 Olive Blvd and back

Σ Expenses = \$337.95

Breakdown

Σ Mileage Expenses = \$190.97
Σ Meal Expenses = \$146.98