

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. )

**FOURTEENTH 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:	August 1, 2013 through August 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$175,537.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$140,429.60
Amount of expenses incurred during this period (net of voluntary reductions):	\$481.82

**SUMMARY SHEET PART II**

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

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	62.5	\$11,875.00
Chen, David	Senior-Grade 1	\$275.00	14.5	\$3,987.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	16.1	\$6,923.00
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	56.4	\$10,716.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	62.1	\$11,799.00
Gabrielson, Matthew T.	Senior Manager-Grade 2	\$430.00	22.0	\$9,460.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	35.3	\$18,532.50
Hornburg, David E.	Executive Director-Grade 1	\$525.00	5.0	\$2,625.00
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	1.0	\$525.00
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	1.5	\$562.50
Hunt, Mollie C.	Senior-Grade 3	\$275.00	86.5	\$23,787.50
Sargent, Amy J.	Executive Director-Grade 1	\$525.00	1.0	\$525.00
Miller, Sarah J	Partner/Principal-Grade 1	\$525.00	11.2	\$5,880.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	32.4	\$8,910.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	30.2	\$5,738.00
Peck, Myron K. V	Executive Director-Grade 1	\$525.00	2.7	\$1,417.50
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	63.7	\$27,391.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	6.5	\$1,235.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	7.4	\$3,885.00
Scott, Jordan C.	Senior-Grade 3	\$275.00	65.9	\$18,122.50
Stone, Trevor	Senior-Grade 1	\$275.00	3.1	\$852.50
Uebelhack, David	Executive Director-Grade 3 (133)	\$525.00	1.5	\$787.50
<b>Total</b>			<b>588.5</b>	<b>\$175,537.00</b>
	<i>Blended Hourly Rate</i>	<b>\$298.28</b>		

**SUMMARY SHEET PART III**

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

<b>PROJECT CATEGORY</b>	<b>HOURS</b>	<b>FEES</b>
2013 Audit Fee	398.4	\$124,046.50
Federal Tax Consulting Services <sup>1</sup>	182.4	\$49,526.00
Special Plan Audit-Related Services	0.0	\$0.00
Fee Applications	7.7	\$1,964.50
Administrative Matters	0.0	\$0.00
<b>Total</b>	<b>588.5</b>	<b>\$175,537.00</b>

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

<b>EXPENSE CATEGORY</b>	<b>AMOUNT</b>
Ground Transportation – Mileage	\$250.87
Meals	\$0.00
Office/Other Expenses	\$230.95
<b>TOTAL:</b>	<b>\$481.82</b>

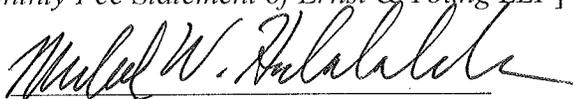
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<sup>1</sup> This Fourteenth Monthly Fee Statement includes certain time entries for Federal Tax Consulting Services rendered during June 2013 and July 2013 that were inadvertently omitted from Ernst & Young LLP's prior monthly fee statements.

*[Signature page for Fourteenth Monthly Fee Statement of Ernst & Young LLP]*

Dated: September 20, 2013



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

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
01-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Prepare Cash Flow analytic comparing Forecasts to Actuals for prior periods
01-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Prepare Cash Flow analytic for forecasted costs (3.8)
01-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Documented equity rollforward and EPS calculations (4.8); cross-footed impairment cash flows (1.3); tied out quarterly financial statements (1.9)
01-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.9	\$ 275.00	\$ 1,347.50	Prepare documentation of third quarter impairment analysis for updates in the Company's discounted cash flows.
01-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Meeting with J beckerle, Controller, M Day, VP Operations, K Winkelmann, Asst. Controller, S Miller and M Redenius on Q3 impairment.
01-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of actuarial analysis on non-union liability changes
01-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of fresh start impact on certain tax positions with D. Hornburg
01-Aug-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Internal discussion with Jordan Scott, Matt Redenius, and Ryan Beckmann to discuss our procedures and audit approach for impairment model
01-Aug-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Meeting with the following Patriot employees: Joe Beckerle, Katy Winkelmann, Matt Cook, Mike Day, and Kent Hartzog to discuss assumptions in impairment model
02-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.1	\$ 190.00	\$ 1,539.00	Attended meeting with Joe Beckerle, Katy Winkelman, and Kent Hertsog to discuss capital expenditures (1.4); Documented impairment analysis for Midland, Paint Creek, and Logan County mines (6.7)
02-Aug-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	2.0	\$ 275.00	\$ 550.00	Revisions to Tax workpapers and tax review memo due to new reports after book adjustment
02-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Prepared journal entry rollforward (1.8); documented journal entry testing (2.3); cleared analytic review notes (3.3); tied out quarterly financial statements (0.6)
02-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.4	\$ 275.00	\$ 935.00	Review of Q3 GAAP Disclosure Checklist
02-Aug-2013	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Review of tax provision for third quarter review

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee DetailEXHIBIT A  
Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
02-Aug-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6			Discussion with Matt Redenius and Jordan Scott on quarterly review open items (.4), discussion with Shiva Natarajan on plan for completion of open items (.6)
				\$ 430.00	\$ 258.00	
02-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of planning/scoping doc for audit comm
02-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of quarterly SRM documentation
02-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of revised 10q disclosures
02-Aug-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review overall analytic review analysis for Q2
05-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.1	\$ 190.00	\$ 1,539.00	Tested capital expenditures - impairment analysis (6.2); Documented overall impairment analysis findings for all 3 mines tested (1.9)
05-Aug-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Meeting with David Hornburg, EY tax partner, and Sarah Huelsing, EY tax manager, to discuss Q3 workpapers and memo.
05-Aug-2013	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	0.5	\$ 275.00	\$ 137.50	Tie out of additional updated workpapers and updates to the tax review memo.
05-Aug-2013	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.5	\$ 375.00	\$ 562.50	Walking through Q2 memo with David Hornburg
05-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	6.8	\$ 275.00	\$ 1,870.00	Preparation of Q3 impairment memorandum that documents our audit procedures, strategy, and testing results.
05-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Review of capital expenditure impairment testing
05-Aug-2013	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.5	\$ 525.00	\$ 787.50	Review tax provision workpapers (.6) and memo after additional information was added (.9)
05-Aug-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	9.1	\$ 430.00	\$ 3,913.00	Review of: Q2 rejected contracts (1.8); accrued liabilities (.5); equity (1.7); revenue (2.1); board and AC minutes (1.3); internal audit reports (1.2); tie out of financial statements to our review workpapers (.5)
05-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.1	\$ 430.00	\$ 903.00	Review of Form 10-Q for disclosure changes
05-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.2	\$ 430.00	\$ 1,806.00	Review of final OPEB workpapers

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	review of non-union documentation from management
06-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	9.0	\$ 190.00	\$ 1,710.00	Tested impairment analysis: reclamation expense (3.2), 1974 Plan (2.6), and 1113 Savings (3.2)
06-Aug-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Documented tie-out of 10Q financial statements (6.3); documented AP and accrual lead sheet fluctuations (1.7)
06-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.5	\$ 275.00	\$ 1,512.50	Documentation of Q3 impairment analytic procedures
06-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Meeting with K Winkelmann, Asst. Controller, to discuss impairment questions related to pricing, cost changes, and production changes.
06-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Review of pricing support for impairment analysis
06-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.5	\$ 430.00	\$ 2,365.00	Review of summary review memorandum documentation and workpapers for quarterly review
06-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$ 430.00	\$ 344.00	Prepare for audit committee meeting by reviewing client prepared materials and Form 10Q being presented to Audit committee
06-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of detailed documentation on impairment testing completed in Q2 to ICAP, actuals in recent history, mine plans
06-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	review of new version of 10q
06-Aug-2013	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with M. Redenius & M. Hickenbotham to discuss OPEB account
06-Aug-2013	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	Review 2nd OPEB memo's (1.1), SRM (1.1), OAR (.6) and clear 10-q comments (.5)
07-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.4	\$ 275.00	\$ 660.00	Review of Q3 letter of representation (1.1) and discussion with J Beckerle, Controller, to discuss Company comments (1.3)
07-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Review of impairment analysis cash flows
07-Aug-2013	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$ 525.00	\$ 262.50	Review and analyze final tax provision memo
07-Aug-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.7	\$ 430.00	\$ 1,161.00	review of financial statement tie out

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
07-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	Audit Committee meeting to discuss Q2 audit results.
07-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Discussion with J. Lushefski (CFO) to discuss EY AC meeting materials prior to audit committee
07-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Audit Comm meeting to discuss Q2
07-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Addressing review comments by engagement quality review partner R Saphian
07-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of Lower of Cost or Market inventory workpapers
07-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of detailed documentation on impairment testing completed in Q2 to ICAP (industry reports), actuals in recent history, mine plans
07-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of first draft of Audit Strategies Memorandum
07-Aug-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review and analyze internally prepared memo regarding impairment testing for Q2
08-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Discussion with M Hickenbotham regarding our potential audit of the 401k Union Plan, which included discussion on engagement letter, timing of audit, and staffing
08-Aug-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	9.5	\$ 275.00	\$ 2,612.50	Review of journal entry memo and testing (4.4), review of accounts payable lead schedule (2.3), answer staff questions related to walkthroughs and control testing (0.7), review legal letter for second quarter provided by Joe Bean (Patriot - General Counsel) (0.3), review open tie out items (1.8)
08-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	\$ 190.00	\$ 1,520.00	Documented tie out of 10Q financial statements (4.2); prepared journal entry testing (3.1); documented AP and accrual fluctuations (0.7)
08-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.9	\$ 430.00	\$ 817.00	Review of edits to Form 10-Q prior to filing
08-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.2	\$ 430.00	\$ 2,666.00	Review of long-lived asset impairment analysis
08-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.8	\$ 525.00	\$ 945.00	Review of billed and unbilled quarterly files

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
08-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of detailed documentation on impairment testing completed in Q2 to ICAP, actuals in recent history, mine plans
09-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Preparation of engagement letter for Patriot's 401k Union Plan
09-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.7	\$ 430.00	\$ 731.00	Review of long-lived asset impairment analysis
09-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of impairment memorandum to discuss EY procedures performed
09-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	review of JV financial statements for Rhino and impairment considerations
13-Aug-2013	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussions with M Redenius regarding various fresh start valuation considerations
13-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.1	\$ 430.00	\$ 1,333.00	Review of 2013 audit plan for 404 control testing
13-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Changes to audit committee planning book for change in presenting the book later in the year, compared with during our second quarter results.
14-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.5	\$ 430.00	\$ 645.00	review of 2013 audit planning materials
14-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of impairment workpapers and related supporting documentation
15-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.8	\$ 430.00	\$ 1,634.00	review and preparation of the 2013 audit planning materials
15-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.5	\$ 525.00	\$ 1,312.50	Review of audit comm materials for scoping
15-Aug-2013	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Discuss audit planning procedures with Mike Hickenbotham
16-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.3	\$ 430.00	\$ 2,709.00	review of audit strategies memorandum for 2013 audit
16-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of fresh start accounting project management plan
16-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of draft ASM (Audit Strategies Memorandum)
19-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review of documentation to evaluate using the work of IA during execution of audit
19-Aug-2013	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.7	\$ 275.00	\$ 1,567.50	Prepare documentation to alter audit strategies memorandum (3.3) and integrated audit memo (2.4) to address M redenius review comments.

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
19-Aug-2013	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Conference call with M redenius and M Hickenbotham to discuss fresh start status and audit work
19-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of entity level control documentation/forms
19-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$ 430.00	\$ 2,924.00	review of audit strategies memorandum and multilocation scoping for 2013 audit
19-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of account deemed significant and related disclosures for 2013 audit planning
20-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	0.5	\$ 275.00	\$ 137.50	Meeting with M redenius, D Uebelhack, Duff & Phelps, and K Winkelmann, Asst. Controller, to discuss emergence valuation issues.
20-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	review of ASM memo and related materiality calculations for 2013 audit plan
20-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.1	\$ 430.00	\$ 2,193.00	Review of internal controls testing strategy for 2013 audit
20-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Review of fraud considerations audit planning form and related significant risk assessments.
21-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion of audit planning book for audit committee presentation with CFO jack lushefski
21-Aug-2013	Uebelhack, David (US011163431)	Executive Director-Grade 4 (134)	0.5	\$ 525.00	\$ 262.50	Review of fresh start valuation matters in preparation of discussions with M Redenius
21-Aug-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Meet with Jack Lushefski and Joe Beckerle to discuss audit plan and bankruptcy emergence timeline.
21-Aug-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review use of specialists planning memo
21-Aug-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.6	\$ 525.00	\$ 1,365.00	Review integrated audit approach memo
21-Aug-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Research requirement to file 10-K if emerge from bankruptcy on 1/1/14.
21-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.3	\$ 430.00	\$ 1,849.00	Review of using the work of others (internal audit assistance) for 2013 audit
22-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Prepared U128 Coaching Kit for team discussion (3.2); Updated Form U128 - Use of Work of Internal Audit (1.7)
22-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of 'significant risks template related to LSTC and environmental

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
23-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	review of ITRA scoping and planning memo
26-Aug-2013	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	3.2	\$ 430.00	\$ 1,376.00	Discussion with Matt Redenius, Jordan Scott, Ryan Beckmann and Shiva Natarajan around walkthroughs, planning and specific risk areas (1.9). Discussion with Dennis Williams, Patriot Internal Audit Director around evidence required for underlying electronic evidence (.6); review of prior year walk through (.7)
26-Aug-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.2	\$ 275.00	\$ 2,255.00	review of guidance for 'using the work of others' as preparation to complete the coaching kit (3.2), review of coaching kit slides and form U128 (3.6), meeting with Dennis Williams, Internal Audit Director, to discuss internal audit procedures (0.5), internal controls discussion with M. Redenius, D. Cody, J. Scott and R. Beckmann (1.1)
26-Aug-2013	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.6	\$ 525.00	\$ 1,365.00	Review combined risk assessments for each significant account
26-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Reviewed and analyzed EY GAM guidance for the Using the Work of IA coaching kit
26-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Met with Shiva Natarajan (EY) and Dennis Williams - Director of Internal Audit (IA) to discuss IA's testing approach, qualifications, and access to the company to assess objectivity and competence
26-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.9	\$ 190.00	\$ 171.00	Discussed new guidance related to 404 and how it affects this year's audit with Matt Redenius (EY), Diane Cody (EY), and Jordan Scott (EY)
26-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Addressed review notes for Form U128 - Using the Work of Internal Audit
26-Aug-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	8.2	\$ 190.00	\$ 1,558.00	Prepared client request List for Financial Statement Close Process
26-Aug-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.1	\$ 190.00	\$ 1,539.00	Prepared client request listing for test of controls related to coal inventory, coal sales, and M&S inventory
26-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	2.0	\$ 275.00	\$ 550.00	Meeting with M Redenius and D Cody to discuss 404 testing strategy.

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
27-Aug-2013	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.3			preparation of test of control strategy at the process level (3.2), discussion of sample sizes and sample selection methodology with staff for the mine visit (0.8), discussion with M. Hickenbotham re: barge vs. freight shipments and unbilled AR (0.4), discussion with Katy Winkelmann (Patriot - Asst. Controller) on various shipping terms and revenue recognition points (0.8), preparation of the bankruptcy estimates planning template (3.1)
				\$ 275.00	\$ 2,282.50	
27-Aug-2013	Peck V, Myron K (US011639486)	Executive Director-Grade 3 (133)	2.7	\$ 525.00	\$ 1,417.50	Planning Review for IT risk advisory work related to 2013 audit
27-Aug-2013	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	3.3	\$ 525.00	\$ 1,732.50	Review of 2013 audit planning documents including the ASM (2.1) and risk documents (1.2)
27-Aug-2013	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discussion of combined risk assessment and team directed planning event comments with M. Redenius
27-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Updated the timeline of the audit to meet firm deadlines
27-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.6	\$ 190.00	\$ 874.00	Prepared Presentation for Using the Work of Others Coaching Kit to present to team and document the appropriateness of our
27-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Assisted staff with preparing client request lists for walkthroughs
27-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.4	\$ 275.00	\$ 1,485.00	Preparation of estimate template for asset impairment (2.3) and selenium (3.1)
27-Aug-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared client request listing for compensation & benefits walkthrough
27-Aug-2013	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	8.2	\$ 190.00	\$ 1,558.00	Prepared client request List for Financial Statement Close Process for the Misc portion
27-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.6	\$ 275.00	\$ 990.00	Review of mine level prepared by client listing (2.1) and discussions with R Beckmann to talk through mine visit 404 testing strategy (1.5)
27-Aug-2013	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.7	\$ 190.00	\$ 1,083.00	Prepared client request listing for test of controls related to procure to pay process and payroll (4.3); prepared client request listing for capital expenditure walkthrough (1.4)

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
28-Aug-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Prepared a client request list for documents needed for testing Entity Level Controls 1-6
28-Aug-2013	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	6.5	\$ 190.00	\$ 1,235.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
28-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of reliance strategy documentation for purposes of determining use of internal audit for our 2013 audit
28-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.9	\$ 190.00	\$ 551.00	Prepared estimates template for workers' compensation
28-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Prepared Estimate template for ARO (2.2) and Environmental Reserve (1.3)
28-Aug-2013	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.4	\$ 275.00	\$ 1,760.00	preparation of the workers comp estimate planning template (3.3), preparation of the OPEB estimate planning template (3.1)
28-Aug-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Prepared client request List for Land Managment testing
28-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared client request listing for income tax walkthrough
28-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.8	\$ 190.00	\$ 532.00	Prepared client request listing for compensation & benefits walkthrough
29-Aug-2013	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Discussion with Carole Machuria (EY) regarding planning for Union Savings 401K plan audit (.5)
29-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Finalized tie-out of the second quarter financial statements
29-Aug-2013	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.6	\$ 190.00	\$ 1,064.00	Prepared a client request list for documents needed for testing Entity Level Controls 7-14
29-Aug-2013	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discussion of use of work of others templates and documentation with J. Scott and M. Redenius
29-Aug-2013	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Prepared estimates template for workers' compensation
29-Aug-2013	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.1	\$ 190.00	\$ 399.00	Presented Using the Work of Others presentation to Jordan Scott (EY), Matt Redenius (EY), and Mike Hickenbotham (EY) and updated audit approach as necessary
29-Aug-2013	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.2	\$ 430.00	\$ 516.00	Meeting with Ryan Beckmann, Jordan Scott and Mike Hickenbotham to discuss using the work of internal audit

Ernst & Young LLP  
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Fee Detail

Audit Hours

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
29-Aug-2013	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	7.2	\$ 430.00	\$ 3,096.00	Review of audit planning memorandum for 2013 audit and clearing of review notes

$\sum$  hours = 398.4       $\sum$  (hours\*rate) = \$ 124,046.50

Ernst & Young LLP  
8/1/13-- 8/31/13  
Fee Detail

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Perform invoice analysis by classifying fees and expenses for 2012 and 2013 into certain tax buckets for the Professional Fee Analysis	06/01/13	\$190.00	3.1	\$589.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Mollie Hunt (EY project manager) regarding additional information needed from client.	06/03/13	\$430.00	0.3	\$129.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Analyzed Kramer Levin (9 invoices) and Mesirov Financial (6 invoices) for the Professional Fee Analysis by bucketing total fees and expenses for 2012 and 2013	06/03/13	\$190.00	7.7	\$1,463.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Analyzed Curtis Mallet & Cole Schotz invoices for the professional fee analysis by categorized fees and expenses based on tax treatment	06/04/13	\$190.00	6.4	\$1,216.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of legal service provider activities, including review of cost allocations.	06/04/13	\$430.00	2.5	\$1,075.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Discussion with M. Gabrielson regarding project progress and upcoming call with Megan Fitzsimmons	06/05/13	\$190.00	0.4	\$76.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule of total fees and expenses by service provider for professional fee analysis discussion with M. Gabrielson and M. Fitzsimmons	06/05/13	\$190.00	0.6	\$114.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for Davis Polk (10 invoices) for the professional fee analysis	06/05/13	\$190.00	5.3	\$1,007.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Call with National reviewer (Amy Sargent) regarding project scope, methodology, timing, etc.	06/05/13	\$430.00	1.8	\$774.00
Sargent, Amy Johannah (US012292473)	Executive Director-Grade 1 (131)	Discussions with Matt Gabrielson re TCA.	06/06/13	\$525.00	1.0	\$525.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with M. Gabrielson and M. Fitzsimmons regarding the professional fee analysis project; discussed strategies regarding tax classifications and reviewer's involvement in the engagement	06/06/13	\$190.00	1.2	\$228.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Discussion with M. Gabrielson regarding tax treatment of AP Services's and Alix Partners's total costs for the professional fee analysis	06/06/13	\$190.00	0.7	\$133.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of financial and business advisor service provider activities, including review of cost allocations.	06/06/13	\$430.00	2.3	\$989.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Analyze fee applications and invoices for purpose of professional fee analysis engagement	06/07/13	\$190.00	0.6	\$114.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of accounting provider activities, including review of cost allocations.	06/07/13	\$430.00	0.3	\$129.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Review and revise detail cost analysis spreadsheet for the professional fee analysis	06/07/13	\$190.00	2.4	\$456.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Analyzed Blackstone invoices for the professional fee analysis by classifying expenses and fees by tax treatment for the detailed cost allocation	06/08/13	\$190.00	1.9	\$361.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost allocation for various service providers (1.2 hours); examined issues regarding the deductibility of case administration items for the professional fee analysis (1 hour)	06/10/13	\$190.00	2.2	\$418.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of Alix Partners / AP Services invoices to assess cost allocation methodologies.	06/10/13	\$430.00	0.6	\$258.00

Ernst & Young LLP  
8/1/13-- 8/31/13  
Fee Detail

Exhibit A-2  
Audit Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Chen,David (US012726656)	Senior-Grade 1 (421)	Reviewing invoices - purpose of reviewing invoices was to determine the appropriate tax treatment based on the descriptions provided (line-by-line detail) on the invoices. This required detailed review of the invoice and analyzing language on the invoice to determine the tax treatment (7 hrs).  Discussion with M. Gabrielson regarding Professional Fees Analysis - Purpose of the discussion was to determine the appropriate tax treatment of certain invoice line detail (1 hr).	06/11/13	\$275.00	8.0	\$2,200.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of legal invoices to formulate potential approach for allocating fees for tax return purposes.	06/11/13	\$430.00	0.8	\$344.00
Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	update call with rich hoffman (Patriot Director of Tax) to discuss project status	06/12/13	\$525.00	0.5	\$262.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Identified invoices that need line-by-line analysis for the professional fee analysis	06/12/13	\$190.00	0.6	\$114.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Examined invoices in the detailed cost allocation for case administration totals; researched the deductibility of certain fees included in these totals for the professional fee analysis	06/12/13	\$190.00	0.7	\$133.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Discussion with M. Hunt regarding progress of the professional fee analysis engagement; reviewed open items	06/12/13	\$190.00	0.3	\$57.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Identify invoices that provide sufficient detail to allow for the performance of detailed cost allocation.	06/12/13	\$430.00	0.3	\$129.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss status with M. Gabrielson (.5); go over General Ledger reconciliation and prep questions for K. Lionberger (.7). Emails to Global Talent Hub and Business Service Center regarding resources(.5). Discuss status with D. Chen and T. Couch (.3).	06/13/13	\$275.00	2.0	\$550.00
Chen,David (US012726656)	Senior-Grade 1 (421)	Reviewing invoices - purpose of reviewing invoices was to determine the appropriate tax treatment based on the descriptions provided (line-by-line detail) on the invoices. This required detailed review of the invoice and analyzing language on the invoice to determine the tax treatment (7 hrs).  Discussion with M. Gabrielson regarding Professional Fees Analysis - Purpose of the discussion was to determine the appropriate tax treatment of certain invoice line detail (1 hr).	06/13/13	\$275.00	5.5	\$1,512.50
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of service provider engagement letters and invoices to identify potential success based fees.	06/13/13	\$430.00	0.5	\$215.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with M. Hunt to discuss review comments regarding allocation of fees for professional fee analysis	06/14/13	\$190.00	0.5	\$95.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Invoice analysis for the professional fee analysis; reviewed new invoices sent by Patriot for inclusion in the study	06/14/13	\$190.00	0.5	\$95.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss status of detailed cost analysis with M. Gabrielson (.5). Prepare general ledger reconciliation to DCA (2.5).	06/14/13	\$275.00	3.0	\$825.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Respond to questions from Tim Couch regarding his analysis of service provider fees for appropriate tax treatment.	06/17/13	\$430.00	0.5	\$215.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss general ledger reconciliation questions with K. Lionberger (1). Go through service provider matrix with M. Gabrielson and discuss service provider tax treatment conclusions (2.2).	06/17/13	\$275.00	3.2	\$880.00

Ernst & Young LLP  
8/1/13-- 8/31/13  
Fee Detail

Audit Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Tied prepared-by-client detail of debtor-in-possession fees paid to invoices received	06/17/13	\$190.00	1.8	\$342.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with M. Gabrielson regarding invoice allocation and review comments for professional fee analysis	06/17/13	\$190.00	0.3	\$57.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost analysis spreadsheet per review comments for professional fee analysis	06/17/13	\$190.00	3.0	\$570.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated service provider matrix to reflect which invoices have potential case admin breakout	06/17/13	\$190.00	1.0	\$190.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Coordinate business service center assistance with transferring invoices to excel format for analysis (1). Answer T. Couch and D. Chen questions regarding detailed cost analysis and tax treatment of services (2).	06/18/13	\$275.00	3.0	\$825.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file. Analyze differences between total invoices amounts captured in detailed cost allocation file and expense per the general ledger.	06/18/13	\$275.00	1.0	\$275.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost allocation spreadsheet for new invoices received from Patriot by bucketing fees and expenses per tax treatment	06/18/13	\$190.00	1.5	\$285.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost analysis spreadsheet per review comments for professional fee analysis	06/18/13	\$190.00	3.8	\$722.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Reconciling reorganization costs under analysis for tax treatment back to the Patriot provided general ledger expense detail.	06/19/13	\$430.00	1.0	\$430.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file. Analyze differences between total invoices amounts captured in detailed cost allocation file and expense per the general ledger.	06/19/13	\$275.00	9.2	\$2,530.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with M. Hunt regarding G/L reconciliation in the detailed cost allocation spreadsheet	06/19/13	\$190.00	1.2	\$228.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost allocation spreadsheet for new invoices received from Patriot by bucketing fees and expenses per tax treatment	06/19/13	\$190.00	2.5	\$475.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of service provider invoices paid vs. amounts accrued as of 12/31/12.	06/20/13	\$430.00	1.3	\$559.00
Hunt, Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file. Analyze differences between total invoices amounts captured in detailed cost allocation file and expense per the general ledger.	06/20/13	\$275.00	11.1	\$3,052.50
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Meeting with M. Hunt regarding gain/loss reconciliation in the detailed cost allocation spreadsheet	06/20/13	\$190.00	1.8	\$342.00
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost allocation to reflect 20% of fee, 80% of fees, and total fees in order to tie to invoices and gain/loss reconciliation	06/20/13	\$190.00	1.5	\$285.00
Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Mollie Hunt regarding 2012 and 2013 fee amounts	06/21/13	\$430.00	0.5	\$215.00
Chen, David (US012726656)	Senior-Grade 1 (421)	Discussion with M. Hunt regarding Professional Fees Analysis invoice review - Purpose of the discussion was to inform M. Hunt of the discussions had with M. Gabrielson and the tax treatment that was decided on for certain items from the detailed invoice review (1 hr).	06/21/13	\$275.00	1.0	\$275.00

Ernst & Young LLP  
8/1/13-- 8/31/13  
Fee Detail

Exhibit A-2  
Audit Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file. Analyze differences between total invoices amounts captured in detailed cost allocation file and expense per the general ledger.	06/21/13	\$275.00	6.1	\$1,677.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated detailed cost allocation by classifying line-by-line invoices by tax treatment for the professional fee analysis	06/21/13	\$190.00	2.3	\$437.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file (3). Assist T. Couch and D. Chen with questions regarding allocation of professional fees to various tax buckets (2.5).	06/23/13	\$275.00	5.5	\$1,512.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform general ledger reconciliation to detailed cost allocation file (4.5). Review analyzed invoices and tax determinations made in the detailed cost allocation file (5.1).	06/24/13	\$275.00	9.6	\$2,640.00
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Updated the detailed cost allocation spreadsheet per reviewer comments	06/25/13	\$190.00	0.3	\$57.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Answer staff questions regarding allocation of professional fees to different tax treatment buckets (1). Review analyzed invoices and tax determinations made for professional fees in the detailed cost allocation file (3.3).	06/25/13	\$275.00	4.3	\$1,182.50
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Answer questions from Mollie Hunt regarding the analysis of legal providers to determine the tax treatment of activities performed.	06/25/13	\$430.00	0.4	\$172.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Make revisions to detailed cost allocation file and update service provider matrix and general ledger reconciliation in preparation for meeting with client and M. Gabrielson regarding transition of project.	07/01/13	\$275.00	1.0	\$275.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discussing questions on detailed cost analysis with M. Gabrielson (2). Preparing files for presentation at client meeting to transition analysis over to the client for completion (formatting, completing final review, etc.) (2.5) .	07/02/13	\$275.00	4.5	\$1,237.50
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Discussion with M. Hunt regarding treatment of amortizable expenses in the detailed cost allocation	07/02/13	\$190.00	0.3	\$57.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Preparation for meeting at client to discussion transition of professional fees project back to Patriot.	07/02/13	\$430.00	2.3	\$989.00
Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	meeting @ patriot with R. Hoffman (Patriot Director of Tax), K. Lionberger (Patriot Tax Senior Manger), M. Gabrielson and M. Hunt to discuss deal fees	07/03/13	\$525.00	1.5	\$787.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Preparing items for presentation to client regarding professional fees analysis completed to date and attending meeting with Patriot to explain process, preliminary conclusions regarding tax treatment of analyzed professional fee invoices.	07/03/13	\$275.00	4.5	\$1,237.50
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Meeting with Rich Hoffman and Kim Lionberger of Patriot to discuss status of project and transition of work.	07/03/13	\$430.00	1.6	\$688.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Incorporating changes into the draft deliverable item provided to Patriot - including draft detailed cost analysis, draft service provider matrix and draft general ledger reconciliation to the detailed cost analysis	07/08/13	\$275.00	4.0	\$1,100.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Go over final draft deliverable items with M. Gabrielson and confirm treatment of any open questions.	07/09/13	\$275.00	2.0	\$550.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Draft email to K. Lionberger regarding draft deliverable items included and their purpose and have courier send CD.	07/10/13	\$275.00	2.0	\$550.00

Ernst & Young LLP  
8/1/13-- 8/31/13  
Fee Detail

Audit Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Answer questions from team (Mollie Hunt) regarding the categorization of certain services providers.	07/10/13	\$430.00	1.3	\$559.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Create Report 3.0 for eDocs (.5) and prepare memorandum regarding change in scope of engagement.	07/17/13	\$275.00	1.0	\$275.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussions with Kim Lionberger at Patriot regarding the analysis of legal invoices, specifically related to allocating services/costs in connection with catering amounts for tax purposes.	08/15/13	\$430.00	0.6	\$258.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Reviewing correspondence from K. Lionberger with question regarding allocation of Davis Polk invoice. (.3) Review invoice to determine what options are best for allocation on detailed cost analysis. (.5)	08/15/13	\$275.00	0.8	\$220.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review of legal invoices to formulate potential approach for allocating fees for tax return purposes.	08/21/13	\$430.00	0.8	\$344.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Reviewing Davis Polk invoice and discussing allocation options with M. Gabrielson.	08/21/13	\$275.00	2.5	\$687.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Additional questions for M. Gabrielson on allocation of Davis Polk invoices.	08/22/13	\$275.00	0.5	\$137.50
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with Kim Lionberger at Patriot regarding analysis of legal fees and potential approaches to categorize costs.	08/23/13	\$430.00	0.5	\$215.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Meet with Matt to call K. Lionberger regarding allocation of Davis Polk invoices.	08/23/13	\$275.00	0.3	\$82.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Phone call with K. Lionberger to answer questions related to professional fees analysis. (.5) Researching answers to K. Lionberger's questions related to amortization of debt related fees and computation of M-1 adjustment. (.7)	08/28/13	\$275.00	1.2	\$330.00
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Discussion with team (Molly Hunt) and client (Kim Lionberger) regarding deferred finance fee matters and book tax difference computation as it relates to the external third party fees being analyzed.	08/29/13	\$430.00	1.8	\$774.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Discuss constant yield method for debt fees amortization with M. Gabrielson.	08/29/13	\$275.00	0.7	\$192.50
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Preparing amortization schedule for debt related fees using the constant yield method.	08/30/13	\$275.00	3.0	\$825.00
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Formatting changes to amortization schedule for debt related fees.	08/31/13	\$275.00	0.5	\$137.50

182.4      \$49,526.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
12-Aug-2013	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.9	\$ 275.00	\$ 1,622.50	Preparation of July fee statement (3.8) and union plan engagement letter for bankruptcy court submission (2.1).
13-Aug-2013	Beckmann, Ryan M (US012918899)	Staff/Assistant- Grade 4 (444)	1.8	\$ 190.00	\$ 342.00	Prepared July invoice for bankruptcy

7.7 \$ 1,964.50

Ernst & Young LLP  
8/1/2013 -- 8/31/2013  
Expense Detail

Employee	Rank	Expenses	Description
Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	64.41	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back from 7/29/13 to 8/2/13. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. 11.4 miles x 2 times per day = 22.8 miles per day x 5 days per week = 114 miles for the week\\Home to Patriot Coal
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 7/31 - 8/2. 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
Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	27.12	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton Mo.) to Patriot Coal = 12 miles each way. 2 days total (July 30 and Aug 1) x 2 times per day (morning and night) x 12 miles = 48 miles\\190 Carondelet - 12312 Olive Blvd\\Office to client site, client site back to office
Creative Services Charges (ZZ00000051) Und ()		230.95	Expense to internal EY creative service group to print audit committee meeting materials
Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	28.25	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 8/5 - 8/6. 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 * 2 days = \$42.38].\\Home & Client Site
Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.78	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 on 8/7. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.1 mi. resulting in a 12 mi. difference each way. [(12 miles * 2) * .565 per mile = \$6.78].\\Home & Client Site
Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.78	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 on 8/8. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.1 mi. resulting in a 12 mi. difference each way. [(12 miles * 2) * .565 per mile = \$6.78].\\Home & Client Site
Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	25.99	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 275 Union Blvd, St Louis, MO 63108 (home) and back on 8/6/13 and 8/8/13. Normal commute from 275 Union Blvd to Ernst & Young office is 3.5 mi. one way. Commute to Patriot Coal is 14.9 mi. resulting in a 11.4 mi. difference each way. 11.4 miles x 2 times per day = 22.8 miles per day x 2 days = 45.6 miles \\Home to Patriot Coal
Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.78	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 on 8/9. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.1 mi. resulting in a 12 mi. difference each way. [(12 miles * 2) * .565 per mile = \$6.78].\\Home & Client Site
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 8/26 - 8/28. 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
		<b>Σ Mileage Expenses =</b>	<b>\$ 250.87</b>
		<b>Σ Meal Expenses =</b>	<b>\$ -</b>
		<b>Σ Other Expenses =</b>	<b>\$ 230.95</b>
			<b>\$ 481.82</b>