

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

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

**EIGHTEENTH 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:	December 1, 2013 through December 31, 2013
Amount of total fees incurred during this period (net of voluntary reductions):	\$214,637.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$171,709.60
Amount of expenses incurred during this period (net of voluntary reductions):	\$479.70

SUMMARY SHEET PART II

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

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS	TOTAL FEES
Agrawal, Sanchit	Client Serving Contractor	\$190.00	1.0	\$190.00
Ahmed, Abrar	Senior-Grade 1	\$275.00	0.3	\$82.50
Basinski, Benjamin P.	Senior Manager-Grade 4	\$430.00	9.0	\$3,870.00
Beckmann, Ryan M.	Senior-Grade 1	\$275.00	107.5	\$29,562.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	10.6	\$4,558.00
Cohen, Arthur I.	Senior Manager-Grade 4	\$430.00	0.2	\$86.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	0.2	\$105.00
DeCarli, Katherine E.	Staff/Assistant-Grade 3	\$190.00	39.9	\$7,581.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	5.3	\$3,180.00
Earle, Timothy F.	Staff/Assistant-Grade 4	\$190.00	1.5	\$285.00
Evans, Brandon M.	Manager-Grade 2	\$375.00	4.8	\$1,800.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	37.6	\$7,144.00
Glackin, Jeffrey M.	Senior Manager-Grade 3	\$430.00	1.4	\$602.00
Golding, Michael P.	Staff/Assistant-Grade 3	\$190.00	0.5	\$95.00
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	126.6	\$24,054.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	29.4	\$15,435.00
Hornburg, David E.	Executive Director-Grade 1	\$525.00	3.5	\$1,837.50
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	0.6	\$315.00
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	2.5	\$937.50
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	0.5	\$215.00
Lahoti, Bhavana S.	Manager-Grade 1	\$375.00	11.0	\$4,125.00
Lee, Chelsie S.	Staff/Assistant-Grade 3	\$190.00	9.0	\$1,710.00
Marceron, Kenneth T.	Partner/Principal-Grade 1	\$600.00	3.0	\$1,800.00
Miller, Sarah J.	Partner/Principal-Grade 1	\$525.00	17.9	\$9,397.50
Natarajan, Shiva	Senior-Grade 2	\$275.00	93.5	\$25,712.50
Pearl, Jeffrey E.	Manager-Grade 1	\$375.00	3.0	\$1,125.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	47.7	\$20,511.00
Rewatkar, Pankaj G.	Staff/Assistant-Grade 2	\$190.00	2.0	\$380.00
Rogan, David C.	Partner/Principal-Grade 1	\$525.00	2.6	\$1,365.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	2.5	\$1,312.50
Scott, Jordan C.	Manager-Grade 1	\$375.00	75.0	\$28,125.00
Singh, Mayank M.	Staff/Assistant-Grade 1	\$190.00	2.0	\$380.00
Soures, Alexander J.	Manager-Grade 3	\$375.00	3.2	\$1,200.00
Sterling, Ian P.	Senior Manager-Grade 1	\$430.00	0.2	\$86.00
Stone, Trevor	Senior-Grade 1	\$275.00	2.0	\$550.00
Trehan, Sahil	Client Serving Contractor	\$190.00	10.0	\$1,900.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	4.0	\$2,100.00
Van Essen, Sheila A.	Manager-Grade 2	\$375.00	1.6	\$600.00
Vasudeva, Sameer	Manager-Grade 1	\$375.00	3.5	\$1,312.50

Verma, Siddharth	Manager-Grade 2	\$375.00	5.3	\$1,987.50
Wells, Benjamin E	Senior-Grade 1	\$275.00	4.0	\$1,100.00
White, Brian	Staff/Assistant-Grade 4	\$190.00	1.0	\$190.00
Wiseman, Brian M.	Staff/Assistant-Grade 4	\$190.00	10.0	\$1,900.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	7.3	\$3,832.50
Total			704.2	\$214,637.00
	<i>Blended Hourly Rate</i>	\$304.80		

SUMMARY SHEET PART III

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

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2013 Audit Fee	683.5	\$206,872.00
Federal Tax Consulting Services	6.8	\$3,592.50
Fee Applications	13.9	\$4,172.50
Administrative Matters	0.0	\$0.00
Subtotal:	704.2	\$214,637.00
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Plan Audit Services	0.0	\$0.00
Subtotal:	0.0	\$0.00
Grand Total (Fixed Fee and Hourly Fee)	704.2	\$214,637.00

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

EXPENSE CATEGORY	AMOUNT
Ground Transportation – Mileage	\$479.70
Meal Expenses	\$0.00
Parking/Other Expenses	\$0.00
TOTAL:	\$479.70

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

Dated: January 19, 2014



Michael W. Hickenbotham

Partner

Ernst & Young LLP

190 Carondelet Plaza, Suite 1300

St. Louis, Missouri 63105

EXHIBIT A-1

Patriot Coal Corporation
Ernst Young - Audit Services
December 1, 2013 - December 31, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
Unbilled Hours from November:							
06-Nov-2013	Client Discussions/Communication (0011)	Rogan,David C. (US011757981)	Partner/Principal-Grade 1 (111)	2.6	\$	525.00 \$ 1,365.00	Attended weekly meeting with M Hickenbotham, J Beckerle (Patriot Controller), K Winkelman (Asst. Controller), M Redenius to discuss fresh start work and accounting questions including valuation
22-Nov-2013	General (0000)	Marceron,Kenneth T (US011662798)	Partner/Principal-Grade 1 (111)	1.0	\$	600.00 \$ 600.00	Discussion with M Hickenbotham regarding technical issues associated with bankruptcy emergence
26-Nov-2013	General (0000)	Marceron,Kenneth T (US011662798)	Partner/Principal-Grade 1 (111)	2.0	\$	600.00 \$ 1,200.00	Discussion with M Hickenbotham regarding convenience date and related accounting implications of convenience date approval
26-Nov-2013	IT Risk and Assurance (0303001)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$	190.00 \$ 380.00	Review of annual user access review documentation, and tech review documentation.
27-Nov-2013	IT Risk and Assurance (0303001)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$	190.00 \$ 380.00	Review of annual user access review documentation, and tech review documentation.
December Hours							
02-Dec-2013	YE - Provisions, accrued, & ot (0045)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	0.5	\$	430.00 \$ 215.00	Review and revise workpapers for selenium adjustments for catalase exposure.
02-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00 \$ 266.00	Discussed with Ryan Beckmann, Senior Associate, Property, Plant and Equipment testing procedures for Interim
02-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$	190.00 \$ 1,349.00	Tested Property, Plant and Equipment for the Interim period before year end.
02-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00 \$ 735.00	Review of impairment process documentation
02-Dec-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00 \$ 787.50	Review structuring arrangement for emergence and related strawman for fresh start.
02-Dec-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	0.8	\$	375.00 \$ 300.00	Review of questions to the client and audit team for the backstop agreement
02-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.6	\$	275.00 \$ 2,365.00	Reviewed Advanced Royalties testing (6.8); Reviewed PP&E rollforward (1.8)
02-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.4	\$	190.00 \$ 76.00	Discussed the control testing status memo with Ryan Beckmann, EY Senior
02-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.8	\$	190.00 \$ 722.00	Performed and Documented the Test of Controls for Coal Sales
02-Dec-2013	TOC - Review of IA (0021)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00 \$ 399.00	Performed and Documented Review and Retest Procedures for the Procure to Pay Process

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02-Dec-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.6	\$	190.00	\$	304.00	Discussed capital expenditures walkthrough review notes with Jordan Scott(1.1) and Cleared Review Notes for the Capital Expenditures Walkthrough (.5)
02-Dec-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.9	\$	375.00	\$	1,837.50	Review of capital expenditure walkthrough (3.8) and discussion with Katie DeCarli (EY) on review comments (1.1)
03-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.5	\$	430.00	\$	1,505.00	Review of fresh start budget and audit scope.
03-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.3	\$	190.00	\$	437.00	Discussed with Ryan Beckmann, Senior Associate, Property, Plant and Equipment testing procedures for Interim
03-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.6	\$	190.00	\$	1,254.00	Tested Property, Plant and Equipment for the Interim period before year end.
03-Dec-2013	YE - Non-pension post-retireme (0044)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.3	\$	375.00	\$	862.50	Discussions with S Natarajan (EY) regarding EY actuaries for use in auditing OPEB plans and procedures for each plan.
03-Dec-2013	General (0000)	Glackin,Jeffrey M (US012461113)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00	Scope and workplan discussion with C Zuidema and M Redenius regarding the scope of the real property review (surface land).
03-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review information related to sale leaseback transaction to analyze fresh-start treatment
03-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Meeting with Jordan Scott, EY Manager, to discuss year end approach on various asset testings group
03-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review approach on selenium documentation
03-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of DS and POR documents for accounting implications
03-Dec-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.8	\$	525.00	\$	945.00	Discuss fresh start accounting issues with Matt Redenius.
03-Dec-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Review of the classification of the backstop document for derivative classification
03-Dec-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.9	\$	375.00	\$	337.50	Discuss questions on Backstop agreement with S Verma and C Zuidema and send comments to team
03-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.1	\$	275.00	\$	2,502.50	Reviewed PP&E rollforward (2.8); Reviewed Depletion Expense (3.9); Discussed interim reclamation testing approach and walkthrough with J Scott (2.4)
03-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.2	\$	190.00	\$	38.00	Discussed the control testing status memo with Ryan Beckmann, EY Senior
03-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	7.6	\$	190.00	\$	1,444.00	Documented and revised control testing matrix to document our status and testing of every test of control performed to date.
03-Dec-2013	WT - Compensation & Benefits (0016)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	5.6	\$	275.00	\$	1,540.00	Review of controls related to compensation and benefits and related follow-up (3.4), discussion with staff (K. Decarli) on testing strategy for new payroll control (0.8), discussion with senior manager (M. Redenius) on testing strategy for workers comp and OPEB (1.4),

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03-Dec-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.6	\$	375.00	\$	975.00	First review of reclamation walkthrough (1.5) and discussion with Ryan Beckmann to discuss interim reclamation testing (1.1)
03-Dec-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.4	\$	375.00	\$	1,650.00	Review of reclamation walkthrough (4.1) and discussions with R Beckmann (EY) to discuss changes to be made after review (1.3)
04-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.8	\$	430.00	\$	1,634.00	Review of disclosure statement for enterprise valuation
04-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.5	\$	190.00	\$	285.00	Discussed with Ryan Beckmann, Senior Associate, Property, Plant and Equipment testing procedures for Interim
04-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.9	\$	190.00	\$	1,311.00	Tested Property, Plant and Equipment for the Interim period before year end.
04-Dec-2013	YE - Income Taxes (0043)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Discussion with rich hoffman (tax director at patriot) regarding year end tax provision planning
04-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$	275.00	\$	1,155.00	Determination of EY actuaries to be used for the various plans (i.e. coal act, life insurance, combined fund, traumatic and balck lung) (2.6), creating an agenda for the actuarial planning call with Ian Sterling (1.6)
04-Dec-2013	Interim - PP&E (0030)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	8.6	\$	375.00	\$	3,225.00	Review of depreciation testing (2.3), review of advanced royalties (3.8), review of repairs & maintenance testing (2.5)
04-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.4	\$	525.00	\$	1,260.00	Meeting with Joe Beckerle (Patriot), Katy Winkelmann (Patriot), Jessica Wubker (Patriot), Rich Hoffman (Patriot), Dave Rogan, Mike Hickenbotham, Matt Redenius, Chris Ziedema to discuss strawman of reorganization footnote and reorganization value determination.
04-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Meeting with Joe Beckerle and Katy Winkelmann to discuss sale leaseback transaction and related fresh-start accounting treatment
04-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00	\$	892.50	Review and analyze disclosure statement and plan of reorg for terms with accounting implications
04-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$	525.00	\$	1,155.00	Meeting on emergence issues with K Winkelman, Asst. Controller, and J Beckerle, Controller, on balance sheet strawman
04-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00	\$	892.50	Research and review of draft disclosures for financial statements
04-Dec-2013	General (0000)	Basinski,Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	3.0	\$	430.00	\$	1,290.00	Review of investments and scope of engagement
04-Dec-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	2.1	\$	525.00	\$	1,102.50	Discussion with K Winkelman and J Beckerle on strawman of fresh start accounting as well as reorganization value.
04-Dec-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Research on accounting for rights offering and reorganizaiton value upon emergence.
04-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00	Meeting with Jack Luchefski, Patriot CFO, to discuss emergence value

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04-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.4	\$	430.00	\$	1,032.00	Meeting with Joe Beckerle, Patriot Controller, and Katy Winklemann, Asst. Controller, to discuss fresh start accounting and emergence value
04-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.1	\$	275.00	\$	2,502.50	Reviewed Depletion Expense (3.2); Reviewed Depreciation Expense Testing (5.9)
04-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.8	\$	190.00	\$	152.00	Reviewed the Control Testing worksteps for PP&E
04-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00	\$	266.00	Performed and Documented the Test of Controls for Coal Sales
04-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00	\$	266.00	Prepared and Documented the Test of Controls workbook for Compensation and Benefits
04-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.4	\$	190.00	\$	836.00	Documented and revised control testing matrix to document our status and testing of every test of control performed to date.
05-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$	430.00	\$	731.00	Review of valuation of surface land and sales contracts
05-Dec-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Review of fresh start accounting's effects on coal reserves
05-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00	\$	266.00	Read and reviewed audit procedures to perform Plant and Equipment testing for Interim
05-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.0	\$	190.00	\$	1,330.00	Tested Property, Plant and Equipment for the Interim period before year end.
05-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.1	\$	275.00	\$	2,227.50	Review of prior year documents related to payment testing in order to determine appropriate approach (3.6), Discussion with Ashley Andrews (Patriot - Acctg. Manager) on payment testing for workers compensation and OPEB (0.8), review of interim inventory lead schedules and GAMx documentation (3.7)
05-Dec-2013	Interim - PP&E (0030)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	7.3	\$	375.00	\$	2,737.50	Review of coal reserves (3.3) and CIP Additions (4.0)
05-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$	682.50	Review of Liabilities Subject to Compromise process documentation
05-Dec-2013	General (0000)	Cohen,Arthur I (US011066647)	Senior Manager-Grade 4 (214)	0.2	\$	430.00	\$	86.00	Reviewed actuarial planning of worker's comp and black lung
05-Dec-2013	General (0000)	White,Brian (US013288386)	Staff/Assistant-Grade 4 (444)	1.0	\$	190.00	\$	190.00	Prepared actuarial planning documents
05-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.4	\$	275.00	\$	2,585.00	Reviewed Depreciation Reasonableness Testing (7.1); Reviewed Coal Reserves (2.3)
05-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.3	\$	190.00	\$	57.00	Reviewed the Control Testing worksteps for Coal Sales
05-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.4	\$	190.00	\$	456.00	Performed and Documented the Test of Controls for Coal Sales

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05-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	5.4	\$	190.00	\$	1,026.00	Prepared and Documented the Test of Controls workbook for Compensation and Benefits
06-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.6	\$	430.00	\$	1,548.00	Discussed with EY valuation specialists (J Glackin) for surface land, mineral reserves and Joint ventures.
06-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.5	\$	190.00	\$	95.00	Read and received audit procedures to perform Plant and Equipment testing for the Interim period before year end.
06-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.4	\$	190.00	\$	1,406.00	Tested Property, Plant and Equipment for the Interim period before year end.
06-Dec-2013	Interim - Inventories - Coal (0025)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.1	\$	275.00	\$	2,227.50	Review of coal inventory for the black oak (6.2) and gateway eagle mines (1.9)
06-Dec-2013	General (0000)	Glackin,Jeffrey M (US012461113)	Senior Manager-Grade 3 (213)	0.6	\$	430.00	\$	258.00	Preliminary review of real property sale adjustment grids.
06-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Analyze treatment of advanced royalty for sales leaseback transaction in fresh-start
06-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.3	\$	525.00	\$	2,257.50	Review of sales and accounts receivable process walkthrough
06-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.4	\$	190.00	\$	836.00	Performed and Documented the Test of Controls for Coal Sales
06-Dec-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.7	\$	190.00	\$	703.00	Preformed and documented the Test of Controls for the Procure to Pay Process
06-Dec-2013	WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.8	\$	275.00	\$	2,145.00	Cleared review notes on Financial Statement Close Process Walkthrough (4.2); Cleared review notes on Selenium walkthrough (3.6)
06-Dec-2013	WT - Land Management (0014)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.1	\$	430.00	\$	903.00	Review of selenium walkthrough and controls
09-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.1	\$	430.00	\$	903.00	Discussion and review with EY Transaction Advisory Services (D Uebelhack) on valuation of coal inventory (1.1); Discussed life insurance plan changes with M Hickenbotham (1.1)
09-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Discuss life insurance plan changes with M. Redenius.
09-Dec-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	0.5	\$	525.00	\$	262.50	Discussed coal inventory valuation with M Redenius
09-Dec-2013	General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$	525.00	\$	262.50	Prepare for year-end tax planning meeting at Patriot.
09-Dec-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	6.7	\$	190.00	\$	1,273.00	Documented coal inventory control testing for Hobet Mine (4.6); documented materials and supplies inventory control testing for Hobet Mine (2.1)
09-Dec-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.4	\$	190.00	\$	456.00	Documented control CI.03 in coal inventory walkthrough
09-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.6	\$	190.00	\$	1,444.00	Tested Property, Plant and Equipment for our interim procedures

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09-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.4	\$	275.00	\$	385.00	updated the agenda for the black lung and traumatic call with the EY actuaries
09-Dec-2013	Interim - Inventories - Coal (0025)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	7.2	\$	275.00	\$	1,980.00	Review and analyze of coal inventory interim workpapers
10-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$	430.00	\$	387.00	Discuss scope and assumption changes on actuarial liabilities with EY actuaries (B Wiseman, I Sterling, J Pearl)
10-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0	\$	430.00	\$	430.00	Discuss scope of equipment leases and contract review with Jessica Wubker, patriot accounting manager
10-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Review of accounting policy changes with S Miller and K Winkelmann (Asst. Controller) and J Beckerle (Controller)
10-Dec-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Review of cleared review comments in Walkthroughs (.6); Started review of testing by team for logical access (1.4)
10-Dec-2013	Client Discusions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.8	\$	375.00	\$	1,050.00	Meeting with M Redenius (EY) and Jessica Wubker (Mgr Financial Reporting) to discuss fresh start valuation topics including Materials & Supplies inventory, coal inventory, coal sales contracts.
10-Dec-2013	Planning (0001)	Golding,Michael Patrick (US013312238)	Staff/Assistant-Grade 4 (444)	0.5	\$	190.00	\$	95.00	Prepared Black Lung and Workers Comp. planning documents
10-Dec-2013	General (0000)	Wiseman,Brian McCulloch (US013345756)	Staff/Assistant-Grade 4 (444)	10.0	\$	190.00	\$	1,900.00	Prepared actuarial planning approach (4.6) footed client prepared spreadsheets (4.5); Discussion with M Redenius regarding scope (.9)
10-Dec-2013	General (0000)	Sterling,Ian P. (US012029826)	Senior Manager-Grade 2 (212)	0.2	\$	430.00	\$	86.00	Discussion with M Redenius regarding actuarial liabiliites scope.
10-Dec-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.7	\$	190.00	\$	323.00	Performed materials and supplies inventory control testing
10-Dec-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	6.9	\$	190.00	\$	1,311.00	Performed coal inventory walkthrough (3.3); documented accruals in procure to pay walkthrough (3.6)
10-Dec-2013	Bankruptcy (LSTC)	Pearl,Jeffrey E. (US012894495)	Manager-Grade 1 (321)	1.3	\$	375.00	\$	487.50	Discuss scope of acturarial liabilities with M Redenius (.9); Review planning materials (.4)
10-Dec-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.3	\$	375.00	\$	487.50	Meeting with S Natarajan and M Redenius, along with EY Actuaries Michael Golding to discuss black lung and workers comp valuation.
10-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.9	\$	190.00	\$	1,501.00	Tested Property, Plant and Equipment for our interim procedures
10-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$	275.00	\$	220.00	updated the agenda for the black lung and traumatic call with the EY actuaries
10-Dec-2013	Interim - Inventories - Coal (0025)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	7.4	\$	275.00	\$	2,035.00	review of coal inventory interim workpapers
11-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$	301.00	Review audit plan with J Pearl to discuss valuation scope.

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11-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.9	\$	430.00	\$	1,247.00	meeting with Joe Beckerle (Controller) and Katy Winkleman (Asst. Controller) to discuss fresh start
11-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.9	\$	430.00	\$	817.00	Discussion with A Soures and S Verma on the impacts of the Backstop agreement before and after emergence
11-Dec-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	1.3	\$	375.00	\$	487.50	Discussion with M Redenius and S Verma on the impacts of the Backstop agreement before and after emergence
11-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Call with Mike Hickenbotham to discuss status of EY work on Patriot fresh-start accounting questions/issues
11-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Review accounting guidance related to potential retiree benefit insurance change
11-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00	\$	735.00	Review of accounting policy changes with S Miller and J Beckerle (Controller) and K Winkleman (Asst Controller)
11-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of selenium related matters with Miller
11-Dec-2013	General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	1.3	\$	430.00	\$	559.00	review of FSCP walkthrough (.8), discussion with Jordan Scott on status of tests of controls (.5)
11-Dec-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Discussion of accounting issues for bankruptcy emergence with S Verma
11-Dec-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Discussion with M Redenius and A Soures on the impacts of the Backstop agreement before and after emergence
11-Dec-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	0.5	\$	375.00	\$	187.50	Phone call with C Zuidemaaround the timing of emergence
11-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.3	\$	275.00	\$	1,182.50	Reviewed Mine Development testing
11-Dec-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.1	\$	190.00	\$	589.00	Performed compensation and benefits tests of controls
11-Dec-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.7	\$	190.00	\$	1,083.00	Revised procure to pay walkthrough to include liability process
11-Dec-2013	Bankruptcy (LSTC)	Pearl,Jeffrey E. (US012894495)	Manager-Grade 1 (321)	0.7	\$	375.00	\$	262.50	Review valuation audit plan with M Redenius
11-Dec-2013	Internal Meetings (0052)	Evans,Brandon Michael (US012561410)	Manager-Grade 2 (322)	1.8	\$	375.00	\$	675.00	Review and analyze proposed change to inventory accounting principle.
11-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$	228.00	Read and received audit procedures to perform Plant and Equipment testing for Interim
11-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$	190.00	\$	1,216.00	Tested Property, Plant and Equipment for our interim procedures
11-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$	275.00	\$	220.00	Made additional selections for payment testing related to OPEB.
11-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.1	\$	275.00	\$	302.50	Updated the agenda for the OPEB planning call with EY actuaries

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11-Dec-2013	Interim - Inventories - Coal (0025)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	6.4	\$	275.00	\$	1,760.00	Review and analyze of coal inventory interim workpapers
11-Dec-2013	Interim - PP&E (0030)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	6.1	\$	375.00	\$	2,287.50	Review PP&E rollforwards (2.9) and net gain/loss calculations (3.2)
12-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.1	\$	430.00	\$	473.00	Discuss actuarial assumption changes with D Uebelhack
12-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.3	\$	430.00	\$	559.00	Discuss/review fresh start accounting policies with Joe Beckerle (Controller)
12-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.4	\$	430.00	\$	602.00	review accounting for leases/contracts
12-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.4	\$	430.00	\$	602.00	review of retiree life insurance plan documents
12-Dec-2013	General (0000)	Rewatkar, Pankaj Gunwant (IN010M13036)	Staff/Assistant-Grade 2 (442)	2.0	\$	190.00	\$	380.00	Prepared actuarial planning documents
12-Dec-2013	General (0000)	Soures, Alexander J. (US012521963)	Manager-Grade 3 (323)	0.4	\$	375.00	\$	150.00	Ddiscussion with M Redenius and S Verma on the impacts of the Backstop agreement before and after emergence
12-Dec-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00	\$	735.00	Call with Joe Beckerle (Controller), Katy Winkelmann (Asst Controller), Matt Redenius, and Mike Hickenbotham regarding proposed revised accounting policies, accounting for sale leaseback financing transaction, and potential change in retiree insurance benefits
12-Dec-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$	525.00	\$	157.50	Review proposed revised accounting policies for compliance with US GAAP
12-Dec-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of process documetation sales and AR
12-Dec-2013	General (0000)	Uebelhack, David (US011163431)	Executive Director-Grade 4 (134)	0.5	\$	525.00	\$	262.50	Discuss actuarial assumption changes with M Redenius
12-Dec-2013	TSRS (0010)	Vasudeva, Sameer (US013383316)	Manager-Grade 1 (321)	1.0	\$	375.00	\$	375.00	Review of addressed comments in walkthroughs (.5); Started review of testing by team for logical access (.5)
12-Dec-2013	General (0000)	Verma, Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Discussion with M Redenius and A Soures about the accounting for various instruments at and prior to emergence
12-Dec-2013	General (0000)	Verma, Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Review of recommended accounting treatment (.6) and draft warrant roadmap (.4)
12-Dec-2013	Interim - PP&E (0030)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	3.8	\$	275.00	\$	1,045.00	Reviewed Mine Development Testing
12-Dec-2013	TOC - Principal Test (0022)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.2	\$	275.00	\$	1,155.00	Cleared Coal Sales test of control review notes
12-Dec-2013	WT - Review of IA (0013)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.6	\$	190.00	\$	1,064.00	Documented control CI.01 in coal inventory walkthrough
12-Dec-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.1	\$	190.00	\$	209.00	Read and reveiwed audit procedures to perform Plant and Equipment testing for Interim
12-Dec-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.7	\$	190.00	\$	1,273.00	Tested Property, Plant and Equipment for our interim procedures
12-Dec-2013	YE - Non-pension post-retireme (0044)	Conat, Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.2	\$	525.00	\$	105.00	Discussed life insurance plan and remeasurement with M Redenius

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12-Dec-2013	YE - Non-pension post-retireme (0044)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Meeting with Adrien Hartley (EY Actuary) to discuss timeframe for his review of the Company's Life insurance, Coal Act, and UMWA Combined Fund Liabilities. Also in attendance, Shiva Natarajan (EY) and Matt Redenius (EY).
12-Dec-2013	YE - Non-pension post-retireme (0044)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	0.6	\$	275.00	\$	165.00	Updated the agenda for the OPEB planning call with EY actuaries
13-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.7	\$	430.00	\$	1,161.00	review of potential termination of retiree life insurance and accounting impact pre/post emergence
13-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00	Discussion with P Hornecker regarding effects of environmental liability on fresh start accounting
13-Dec-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of equipment lease approach on valuation
13-Dec-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Discussion with B Basinski on status and issues on various valuation matters
13-Dec-2013	General (0000)	Basinski, Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	3.5	\$	430.00	\$	1,505.00	Discussion with M Hickenbotham on status and issues on various valuation matters (1.5); review of the valuation analysis (2.0)
13-Dec-2013	General (0000)	Singh, Mayank Mohan (IN010M11496)	Staff/Assistant-Grade 1 (441)	2.0	\$	190.00	\$	380.00	Prepared analysis on Black Lung and Workers Comp liabilities
13-Dec-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Call with M Redenius and follow up related to environmental liability and fresh start accounting
13-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.1	\$	430.00	\$	473.00	review fixed asset impairment walkthrough
13-Dec-2013	Interim - PP&E (0030)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	2.9	\$	275.00	\$	797.50	Reviewed Depletion Expense testing
13-Dec-2013	WT - Review of IA (0013)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	5.1	\$	275.00	\$	1,402.50	Clear review notes on selenium walkthrough
13-Dec-2013	WT - Review of IA (0013)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.1	\$	190.00	\$	399.00	Analyzed control CI.02 in coal inventory walkthrough
13-Dec-2013	YE - ARO (0050)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.4	\$	190.00	\$	646.00	Analyzed equipment rate schedule
13-Dec-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.0	\$	190.00	\$	190.00	Read and reviewed audit procedures to perform Plant and Equipment testing for Interim
13-Dec-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.3	\$	190.00	\$	1,007.00	Tested Property, Plant and Equipment for our interim procedures
16-Dec-2013	Interim - PP&E (0030)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.9	\$	190.00	\$	1,501.00	Testing Property, Plant and Equipment for Interim Procedures.
16-Dec-2013	Interim - Inventories - Coal (0025)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	8.1	\$	275.00	\$	2,227.50	complete senior review of coal inventory (6.2), discussion with Rebecca Garner (Patriot - Accountant II) on payment testing for retiree healthcare, workers comp and combined fund (0.8), internal discussion with staff 1 (Maura Hester) on various topics (1.1)
16-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Review of inventory costing policy

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16-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5				Review of impairment process walkthrough documentation
					\$	525.00	\$	787.50
16-Dec-2013	General (0000)	Evans,Brandon Michael (US012561410)	Manager-Grade 2 (322)	2.0	\$	375.00	\$	750.00
16-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	1.8	\$	275.00	\$	495.00
16-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.2	\$	275.00	\$	1,705.00
16-Dec-2013	TOC - Principal Test (0022)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.4	\$	375.00	\$	2,025.00
16-Dec-2013	TOC - Principal Test (0022)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.5	\$	375.00	\$	1,687.50
16-Dec-2013	WT - FSCP (0019)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	1.4	\$	430.00	\$	602.00
16-Dec-2013	Internal Meetings (0052)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00
17-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$	430.00	\$	387.00
17-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.6	\$	430.00	\$	258.00
17-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$	301.00
17-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.7	\$	190.00	\$	1,463.00
17-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50
17-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50
17-Dec-2013	General (0000)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.2	\$	275.00	\$	2,255.00
17-Dec-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$	275.00	\$	907.50
17-Dec-2013	TOC - Principal Test (0022)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	8.1	\$	375.00	\$	3,037.50
17-Dec-2013	WT - Land Management (0014)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.7	\$	275.00	\$	1,292.50

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17-Dec-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$	190.00	\$	380.00	Performed testing around configuration settings for the operating system, financial applications run on
18-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.2	\$	430.00	\$	1,806.00	Plan and prepared for post interim event status meeting update (2.5); Discussed impairment walkthrough and fresh start considerations with S Natarajan (1.7)
18-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.1	\$	430.00	\$	903.00	fresh start meeting with Katy Winklemann (Asst Controller) and Joe Beckerle (Controller)
18-Dec-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	research accounting policies for inventory costing
18-Dec-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.1	\$	190.00	\$	1,159.00	Testing Property, Plant and Equipment for Interim Procedures.
18-Dec-2013	Interim - Inventories - Coal (0025)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	7.1	\$	430.00	\$	3,053.00	review of coal inventory interim workpapers (4.2); post interim status meeting with EY team (2.0); review of coal inventory walk through (.9)
18-Dec-2013	Interim - Inventories - M&S (0026)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$	275.00	\$	1,155.00	completed review of Materials & Supply walkthrough and the walkthrough supplement (4.2)
18-Dec-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	4.0	\$	525.00	\$	2,100.00	Post interim event (status & approach update) with audit, tax and IT Risk teams (2.0); Fresh Start meeting with K Winklemann (Asst Controller) & J Beckerle (Controller)
18-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.4	\$	525.00	\$	1,260.00	Post interim event with audit, tax and IT Risk teams (status & approach update)
18-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00	\$	735.00	Review of amended terms of peabody health care settlement
18-Dec-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.5	\$	525.00	\$	1,312.50	Post interim event with audit, tax and IT Risk teams (status & approach update)
18-Dec-2013	3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	2.0	\$	525.00	\$	1,050.00	meeting @patriot to go over yearend tax prov., david hornburg, and sarah huelsing of ey & rich hoffman and kim lionberger of patriot
18-Dec-2013	General (0000)	Earle,Timothy Fitzpatrick (US013373280)	Staff/Assistant-Grade 4 (444)	1.5	\$	190.00	\$	285.00	Real Property Valuation Review
18-Dec-2013	General (0000)	Evans,Brandon Michael (US012561410)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Review and analyze proposed change to inventory accounting principle.
18-Dec-2013	General (0000)	Pearl,Jeffrey E. (US012894495)	Manager-Grade 1 (321)	1.0	\$	375.00	\$	375.00	Review and analyze comparables
18-Dec-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.3	\$	190.00	\$	247.00	Tested Entity Level Controls.
18-Dec-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 2 (322)	2.0	\$	375.00	\$	750.00	Fieldwork update meeting with Ben & Sameer (.8); Preparation for Post Interim event (PIE) (.6), discussion of PIE agenda with Myron (.2), attend PIE (.4)
18-Dec-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.0	\$	375.00	\$	1,125.00	Post interim event with audit, tax and IT Risk teams (status & approach update) (2.5); Finalized meeting minutes (.5)

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18-Dec-2013	Internal Meetings (0052)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	4.9	\$	275.00	\$	1,347.50	Finalized agenda for the post interim discussion (1.1), post interim event meeting which was attended by R. Beckmann, J. Scott, M. Redenius, S. Miller, D. Cody, M. Hickenbotham, M. Hester and R. Saphian (2.1), discussion with M. Redenius on impairment walkthrough and fresh start considerations (1.7)
18-Dec-2013	Internal Meetings (0052)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.7	\$	275.00	\$	1,292.50	Prepared presentation materials for Post Interim Event Status and Meeting (2.8); Attended Post Interim Event Meeting with R Saphian, M Hickenbotham, S Miller, J Scott, S Natarjan, M Hester, M Redenius, D Cody (all EY) (1.9)
19-Dec-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0	\$	430.00	\$	430.00	Review of actuary assumption changes
19-Dec-2013	TSRS (0010)	Van Essen, Sheila Ann (US012482252)	Manager-Grade 2 (322)	0.7	\$	375.00	\$	262.50	Internal discussion with S Vasudeva on approach for testing user access reviews and termination exceptions.
19-Dec-2013	General (0000)	Basinski, Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.5	\$	430.00	\$	645.00	Draft questions related to valuation of Patriot investments
19-Dec-2013	YE - Income Taxes (0043)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.5	\$	375.00	\$	937.50	Year-end planning meeting with Rich Hoffman (Tax Director) and Kim Lionberger (Tax Manager) from Patriot and David Hornburg and Sarah Huelsing from EY
19-Dec-2013	YE - Non-pension post-retireme (0044)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.2	\$	190.00	\$	798.00	Created workpapers for Liabilities and retiree payments.
19-Dec-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of built in tax losses and potential approaches
19-Dec-2013	TSRS (0010)	Vasudeva, Sameer (US013383316)	Manager-Grade 1 (321)	0.5	\$	375.00	\$	187.50	Handover discussions with S Van Essen
19-Dec-2013	Archiving (0009)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.6	\$	275.00	\$	1,265.00	Prepared third quarter interim review documentation
19-Dec-2013	WT - Est. Pension & Other Empl (0017)	Ahmed, Abrar (US013176777)	Senior-Grade 1 (421)	0.3	\$	275.00	\$	82.50	Perform Cash flow testing for 2013 actuarial analysis
19-Dec-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	2.2	\$	275.00	\$	605.00	Meeting with manager (Bhavana Lahoti) to discuss testing coverage and review change and user administration testing
19-Dec-2013	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 2 (322)	4.0	\$	375.00	\$	1,500.00	Discussion of exceptions for terminations (mainframe and FAS) (1.2); Review of term testing and discussion around additional procedures to be performed to get to support (2.8);
19-Dec-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	0.5	\$	190.00	\$	95.00	Performed testing around terminated users and their last login dates to remediate exceptions
20-Dec-2013	TSRS (0010)	Van Essen, Sheila Ann (US012482252)	Manager-Grade 2 (322)	0.9	\$	375.00	\$	337.50	Fri - Meeting with M Phillips (Patriot CIO) to discuss the user access review controls.
20-Dec-2013	General (0000)	Basinski, Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.0	\$	430.00	\$	430.00	Review valuation of Patriot investments for fresh start
20-Dec-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	1.8	\$	275.00	\$	495.00	Meeting with Mark Phillips (Patriot CIO), Chelsie Lee (EY), and Sheila Van Essen (EY) to discuss user access review process

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20-Dec-2013	YE - Non-pension post-retireme (0044)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.5				Created workpapers for Liabilities and retiree payments.
					\$	190.00	\$	665.00
20-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00
20-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50
20-Dec-2013	Archiving (0009)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.9	\$	275.00	\$	1,347.50
20-Dec-2013	Planning (0001)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$	190.00	\$	570.00
20-Dec-2013	Planning (0001)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.1	\$	275.00	\$	852.50
20-Dec-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.6	\$	375.00	\$	225.00
20-Dec-2013	General (0000)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.6				Review and analyze roadmap of warrants to determine qualification for equity accounting.
					\$	275.00	\$	2,365.00
								updating the impairment walkthrough and walkthrough supplement based on executive notes (4.1), review of procure to pay controls (2.4), discussion with Bob Brines (Patriot - Cost Cotainment Manager) and Rebecca Garner (Patriot - Accountant II) on the various supporting schedules provided for payment testing (2.1)
20-Dec-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.6	\$	190.00	\$	494.00
20-Dec-2013	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00
20-Dec-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.0				Discussion of testing approach for the Accupay Payroll Module on Mainframe
					\$	190.00	\$	190.00
								Meeting with Mark Phillips (Patriot CIO) surrounding the annual access review process and outstanding documentations. Ben Wells and Sheila Van Essen were attendees in the meeting
20-Dec-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.5	\$	190.00	\$	285.00
23-Dec-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	2.0	\$	525.00	\$	1,050.00
23-Dec-2013	General (0000)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	7.8				Performed testing around terminated users and their last login dates to remediate exceptions
					\$	275.00	\$	2,145.00
								Discussion with D Uebelhack regarding enterprise valuation (1.0); Reviewed coal reserve valuation (1.0)
								Preparing and updating the prepared by client document listing for the year-end audit (4.2), documentation of meeting minutes related to the Post Interim Event (2.2), discussion of payment testing methodology with staff (M. Hester) (1.4)
23-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50
24-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00
24-Dec-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.7	\$	375.00	\$	1,012.50
24-Dec-2013	Interim - PP&E (0030)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.5	\$	375.00	\$	2,062.50
								Review and analyze impairment process walkthrough documentation.
								Discussion with D Uebelhack regarding enterprise valuation. Revise Audit Strategies Memorandum addendum for updates in testing strategy
								Review of construction-in-progress additions (3.4) and repairs and maintenance expense testing (2.1)

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30-Dec-2013	General (0000)	Trehan,Sahil (IN010M09984)	Client Serving Contractor (04)	8.0	\$	190.00	\$	1,520.00	Perform additional procedures for termination testing due to exceptions noted.
30-Dec-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$	682.50	Review of impairment testing process walkthrough
31-Dec-2013	General (0000)	Trehan,Sahil (IN010M09984)	Client Serving Contractor (04)	2.0	\$	190.00	\$	380.00	Perform additional procedures for termination testing due to exceptions noted.
31-Dec-2013	TSRS (0010)	Agrawal,Sanchit (IN010M02881)	Client Serving Contractor (04)	1.0	\$	190.00	\$	190.00	Perform additional procedures for termination testing due to exceptions noted.
26-Dec-2013	General (0000)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 2 (322)	2.1	\$	375.00	\$	787.50	Detail review of 10 mainframe and 1 FAS user whose accounts were logged in after term date due to exception.
27-Dec-2013	General (0000)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 2 (322)	1.9	\$	375.00	\$	712.50	Detail review of 10 mainframe and 1 FAS user whose accounts were logged in after term date due to exception.
27-Dec-2013	YE - Non-pension post-retireme (0044)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.0	\$	190.00	\$	1,520.00	Tested payments of UMWA combined health funds and retiree payments for our interim procedures
27-Dec-2013	YE - Non-pension post-retireme (0044)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$	190.00	\$	570.00	Tested payments of UMWA combined health funds and retiree payments for our interim procedures

683.5 Σ (hours*rate) = \$ 206,872.00

EXHIBIT A-2

Patriot Coal Corporation
Ernst Young LLP - Tax Services
December 1, 2013 - December 31, 2013

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	questions from R hoffmann (Patriot Director of Tax) on treatment of contingent liabilities under 382 L 6 (1.0); follow up with K Golightly (EY) on NUBIG questions (1.0)	30-Dec-2013	\$ 600	2.0	\$ 1,200	Federal Consulting Services
Stone,Trevor (US012967678)	Senior-Grade 2 (422)	Preparation of Statement of Work for new Assistance Code	19-Dec-2013	\$ 275	1.5	\$ 413	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	discuss the application of 382 BIG rules for contingent liabilities with R Hoffman (Patriot tax director)	17-Dec-2013	\$ 600	0.7	\$ 420	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	consideration regarding built in gain and impact of contingent liabilities, PLR 201051019	16-Dec-2013	\$ 600	1.3	\$ 780	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Review application of basis reduction to mineral properties as a depreciable asset under §108(b)	11-Dec-2013	\$ 600	1.3	\$ 780	Federal Consulting Services
					0.0	-	Internal Audit
					6.8	3,592.50	Federal Consulting Services
					0.0	-	SALT Consulting Services
					0.0	-	Administrative
					0.0	-	Fee Application
					6.8	\$ 3,592.50	

EXHIBIT A-3

Patriot Coal Corporation
Ernst Young LLP - Fee Application Services
December 1, 2013 - December 31, 2013

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Dec-2013	Bankruptcy court submissions (0053)	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Preparation of November monthly fee statement.
11-Dec-2013	Bankruptcy court submissions (0053)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	3.5	\$ 375.00	\$ 1,312.50	Preparation of November monthly fee statement.
11-Dec-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.2	\$ 275.00	\$ 1,155.00	Prepared November monthly fee statement
18-Dec-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$ 275.00	\$ 907.50	Reviewed and revised monthly fee statement
19-Dec-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Reviewed and revised monthly fee statement

Σ hours = 13.9 Σ (hours*rate) = \$ 4,172.50

EXHIBIT B

Patriot Coal Corporation
Ernst Young LLP - Audit Expenses
December 1, 2013 - December 31, 2013

Category	Employee	Rank	Expenses	Description
Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$40.68	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, University City, Mo.) to Patriot Coal = 12 miles each way. 3 days total (Dec. 2,3,5) x 2 times per day (morning and night) x 12 miles = 72 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$70.63	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 12/2 - 12/6. 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 * 5 days = \$70.63].\Home & Patriot
Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$45.20	mileage to patriot coal from EY office 190 Carondelet Plaza, Clayton MO 4 days. 12/3, 12/4, 12/5, 12/6. 20 miles round trip x 4 days = 80 miles\office to client
Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$40.68	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, University City, Mo.) to Patriot Coal = 12 miles each way. 3 days total (Dec. 9,11,12) x 2 times per day (morning and night) x 12 miles = 72 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$70.63	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 12/9 - 12/13. 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 * 5 days = \$70.63].\Home & Patriot
Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$45.20	Mileage to Patriot Coal from EY office 190 Carondelet Plaza, Clayton MO for interim audit procedures. 12/10, 12/11, 12/12, 12/13. 4 days, 20 miles round trip = 80 miles\office to client
Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$40.68	Mileage from home to Patriot (which is over and above normal commute to the office). Home (537 Purdue, University City, Mo.) to Patriot Coal = 12 miles each way. 3 days total (Dec. 16-18) x 2 times per day (morning and night) x 12 miles = 72 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$70.63	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 12/16 - 12/20. 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 * 5 days = \$70.63].\Home & Patriot
Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$55.37	Mileage from home to Patriot Coal. Home (7521 Byron Place, Clayton, MO) is 10.5 miles from Patriot Coal (12312 Olive Blvd, Creve Coeur, MO). Normal commute from home to office is 0.7 miles. 10.5-0.7 = 9.8 miles x 2 trips per day x 5 days in week = 98 miles. \Home to Patriot Coal
			\$479.70	

∑ Mileage Expenses =	\$	479.70
∑ Meal Expenses =	\$	-
∑ Other Expenses =	\$	-
	\$	479.70