

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re

PATRIOT COAL CORPORATION, *et al.*,

Debtors.¹

Chapter 11

**Case No. 12-51502-659
(Jointly Administered)**

Objection Deadline:

**February 17, 2014 at 4:00 p.m.
(prevailing Central Time)**

Hearing Date:

**March 25, 2014 at 10:00 a.m.
(prevailing Central Time)**

Hearing Location:

Courtroom 7 North

**FOURTH INTERIM AND FINAL FEE APPLICATION OF ERNST & YOUNG LLP,
INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR
ALLOWANCE AND PAYMENT OF COMPENSATION FOR PROFESSIONAL
SERVICES AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES**

Name of Applicant:

Ernst & Young LLP

Authorized to Provide Professional Services to:

Debtors and debtors-in-possession

Retention Date:

August 2, 2012, *nunc pro tunc* to July 9, 2012

Period for Which Interim Compensation and Reimbursement is Sought:

August 1, 2013 through December 31, 2013

Period for Which Final Compensation and Reimbursement is Sought:

July 9, 2012 through December 31, 2013

¹ The Debtors are the entities listed on Schedule 1 attached hereto. The employer tax identification numbers and addresses for each of the Debtors are set forth in the Debtors' chapter 11 petitions.

Amount of Compensation Sought as Actual, Reasonable and Necessary:	Fourth Interim Comp. Period:	\$1,147,901.50
	Aggregate Comp. Period:	\$3,157,962.50
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	Fourth Interim Comp. Period:	\$10,180.24
	Aggregate Comp. Period:	\$25,700.60
Total Fees and Expenses:	Fourth Interim Comp. Period:	\$1,158,081.74
	Aggregate Comp. Period:	\$3,183,663.10
Voluntary Reductions:		
Monthly Fee Statements		\$0.00
Fee Applications		\$0.00
Total Voluntary Reductions		\$0.00

This is a(n) X Interim X Final Application

Monthly Fee Statements This Period:

		Requested		Paid Pursuant to Compensation Order	
Date Filed	Period Covered	Fees	Expenses	Fees (80% of Requested Amount)	Expenses
9/20/13	8/1/13 – 8/31/13	\$175,537.00	\$481.82	\$140,429.60	\$481.82
10/21/13	9/1/13 – 9/30/13	\$174,178.00	\$7,829.90	\$139,342.40	\$7,829.90
11/20/13	10/1/13 – 10/31/13	\$276,956.50	\$378.57	\$221,565.20	\$378.57
12/20/13	11/1/13 – 11/30/13	\$306,593.00	\$1,010.25	\$245,274.40	\$1,010.25
1/21/14	12/1/13 – 12/31/13	\$214,637.00	\$479.70	\$0.00	\$0.00
Totals:		\$1,147,901.50	\$10,180.24	\$746,611.60	\$9,700.54

Prior Interim Fee Applications:

Date Filed	Period Covered	Fees Requested	Expenses Requested	Fees Allowed	Expenses Allowed
11/16/12	7/9/12 – 9/30/12	\$292,563.50	\$8,354.49	\$292,563.50	\$8,354.49
4/15/13	10/1/12 – 1/31/13	\$829,960.50	\$3,613.02	\$829,960.50	\$3,613.02
9/5/13	2/1/13 – 7/31/13	\$887,537.00	\$3,904.94	\$887,537.00	\$3,552.85
Totals:		\$2,010,061.00	\$15,872.45	\$2,010,061.00	\$15,520.36

Ernst & Young LLP ("EY LLP" or the "Applicant"), as independent auditor and tax advisor to Patriot Coal Corporation ("Patriot") and its subsidiaries that are debtors and debtors in possession in these proceedings (collectively, the "Debtors"), respectfully represents:

INTRODUCTION

1. This is the Applicant's fourth interim and final application (the "Application") for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 – 2016-3 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Missouri (the "Local Rules"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines"), and the Order to Establish Procedures for Interim Monthly Compensation and Reimbursement of Expenses for Professionals, entered in this case on August 2, 2012 [Docket No. 262] (the "Compensation Order," and together with the UST Guidelines, Local Rules, Bankruptcy Rules, and Bankruptcy Code, the "Applicable Guidelines and Orders").

2. This Application requests compensation for certain professional services described below that the Applicant provided the Debtors, along with reimbursement of actual and necessary expenses that Applicant incurred, during the period from August 1, 2013 through December 31, 2013 (the "Fourth Interim Compensation Period"), and final compensation for certain professional services the Applicant provided the Debtors, and reimbursement of actual and necessary expenses incurred by the Applicant from July 9, 2012 through December 31, 2013 (the "Aggregate Compensation Period"). This Application complies with Applicable Guidelines and Orders as set forth below.

3. This Application seeks the interim approval and allowance of compensation in the amount of \$1,147,901.50 representing the fees for the Applicant's actual time charges for 4,059.7 hours of professional services rendered during the Fourth Interim Compensation Period, plus reimbursement of actual and necessary expenses incurred during the Fourth Interim Compensation Period in the amount of \$10,180.24 for a total of \$1,158,081.74, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. This Application further seeks the final approval and allowance of compensation in the amount of \$3,157,962.50 representing the fees for the Applicant's actual time charges for 11,169.0 hours of professional services rendered during the Aggregate Compensation Period, plus reimbursement of actual and necessary expenses incurred during the Aggregate Compensation Period in the amount of \$25,700.60 for a total of \$3,183,663.10, all as more fully set forth below. The Applicant submits that approval and allowance of this amount is fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter under 28 U.S.C. § 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court under 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On July 9, 2012 (the "Petition Date"), the Debtors filed their voluntary chapter 11 petitions for relief (the "Chapter 11 Cases") under title 11 of the Bankruptcy Code.

7. The Debtors are operating their businesses as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases.

8. On August 2, 2012, the Court then presiding over these chapter 11 cases entered the Compensation Order, which authorizes the monthly payment of eighty percent (80%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of monthly statements to, and provided no formal objections were filed by, the Service Parties as that term is defined in subparagraph (a) of the Compensation Order. The Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

9. On December 18, 2013, this Court entered an amended order Confirming the Debtors' Fourth Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code (as confirmed, the "Plan") [Docket No. 5169]. On December 18, 2013, the Effective Date of the Plan Occurred.

RETENTION OF ERNST & YOUNG LLP

10. On July 19, 2012, the Debtors filed their Application for Authority to Employ and Retain Ernst & Young LLP as Independent Auditors and Tax Advisors to the Debtors *Nunc Pro Tunc* to the Petition Date [Docket No. 134] (the "Retention Application"). The Retention Application sought the Court's authorization of the Debtors' employment and retention of the Applicant in accordance with the terms and conditions set forth in: (a) that certain audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the "Audit Engagement Letter"); (b) that certain carve-out audit engagement letter agreement between Patriot and EY LLP dated as of July 10, 2012 (the "Carve-Out Audit Engagement Letter"); and

(c) that certain master services agreement between the Debtors and EY LLP (the “MSA”) and incorporated statement of work for bankruptcy tax advisory services (the “Tax Advisory SOW,” and together with the MSA, the “Tax Engagement Letter”), each dated as of July 18, 2012.

11. Under the Audit Engagement Letter, the Carve-Out Audit Engagement Letter, and the Tax Engagement Letter, the Debtors retained the Applicant to provide the following services:

a. The services under the Audit Engagement Letter include the following services (the “2012 Audit Services”):

i. Auditing and reporting on the consolidated financial statements of Patriot for the year ended December 31, 2012;

ii. Auditing and reporting on the effectiveness of Patriot’s internal control over financial reporting as of December 31, 2012; and

iii. Reviewing Patriot’s unaudited interim financial information before Patriot files each of its Form 10-Q’s for 2012, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

b. The services under the Carve-Out Audit Engagement Letter include the following services (the “Carve-Out Audit Services”):

i. Auditing and reporting on the financial statements of Patriot’s Illinois Basin operating segment as of December 31, 2008, 2009, 2010, and 2011, and for the years ended, December 31, 2009, 2010, and 2011.

c. The services under the Tax Engagement Letter include the following services (the “Tax Advisory Services”):

i. Advising the Debtors in developing an understanding of the tax implications of their bankruptcy restructuring alternatives and postbankruptcy operations, including research and analysis of the Internal Revenue Code, Treasury regulations, case law and other relevant US federal, state, and non-US tax authorities, as applicable;

ii. Understanding reorganization and/or restructuring alternatives the Debtors are evaluating with existing bondholders and other creditors that may result in a change in the equity, capitalization and/or ownership of the shares of the Debtors or their assets;

iii. Advising with respect to the calculations (“Section 382 calculations”) related to historic changes in ownership of the Debtors’ stock, including a determination of whether the shifts in stock ownership may have

caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss and credit carry forwards and built-in losses) and the amount of any such limitation;

iv. Advising with respect to the determination of the amount of the Debtors' tax attributes, section 382 limitation (if any), discharge of indebtedness income, attribute reduction and net unrealized built-in loss and an estimate of the built-in loss to be recognized during the five-year, post-ownership change recognition period based on Notice 2003-65, and confirming whether section 382(l)(5) may be applied to the plan of reorganization and, if so, reviewing modeling to determine whether it is more advantageous to apply section 382(l)(5) or elect section 382(l)(6);

v. Advising with respect to the analysis related to availability, limitations and preservation of tax attributes such as net operating losses, tax credits, stock and asset basis as a result of the application of the federal and state (or non-US local country if applicable) cancellation of indebtedness provisions, including the review of calculations to determine the amount of tax attributes reduction related to debt cancellation income, and assisting with the analysis with respect to the benefits or detriments of making other related elections, such as the election under section 108(b)(5);

vi. Advising with respect to tax analysis associated with planned or contemplated acquisitions and divestitures, including tax return disclosure and presentation;

vii. Advising with respect to tax analysis and research related to tax-efficient domestic restructurings, including review of stock basis computations, non-income tax consequences, and verifying tax basis of assets and tax basis of subsidiary balance sheets for purposes of evaluating transactions;

viii. Advising with respect to the analysis of historic returns, tax positions and Debtor records for the application of relevant consolidated tax return rules to the current transaction, including but not limited to, deferred inter-company transactions, excess loss accounts and other consolidated return issues for each legal entity in the Debtors' US tax group;

ix. Advising with respect to the federal, state and local tax treatment (including tax return disclosure and presentation) governing the timing and deductibility of expenses incurred before and during the bankruptcy period, including but not limited to, bankruptcy costs, severance costs, interest and financing costs, legal and professional fees, and other costs incurred as the Debtors rationalize their operations;

x. Advising with respect to the federal, state and local country tax consequences of internal restructurings and rationalization of inter-company accounts;

xi. Advising with respect to the federal, state and local tax consequences of potential material bad debt and worthless stock deductions, including tax return disclosure and presentation;

xii. Providing documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative, bankruptcy tax issue, or other tax matter described above; and

xiii. Advising with respect to taxing jurisdiction correspondence and post-petition return disclosure considerations (including requests for prompt tax liability determinations) for the Debtors' review and finalization with counsel, and overview of related tax considerations to be considered by the Debtors and counsel in the development of bankruptcy workplan.

12. On August 2, 2012, the Court entered an order approving the Retention Application, *nunc pro tunc* to July 9, 2012 [Docket No. 267] (the "Retention Order").

13. On March 5, 2013, the Debtors filed their Supplemental Application For Authority To Expand The Scope Of Employment And Retention Of Ernst & Young LLP As Independent Auditor To The Debtors *nunc pro tunc* To February 26, 2013 (the "First Expansion Application") [Docket No. 3068]. The First Expansion Application sought the Court's authorization of the Debtors' employment and retention of the Applicant in accordance with the terms and conditions set forth in the additional engagement letter dated as of February 26, 2013 (the "First Additional Engagement Letter"), *nunc pro tunc* to February 26, 2013.

14. Under the First Additional Engagement Letter, the Debtors retained the Applicant to provide the following services (the "2013 Audit Services"):

- Auditing and reporting on the consolidated financial statements of Patriot for the year ending December 31, 2013;
- Auditing and reporting on the effectiveness of Patriot's internal control over financial reporting as of December 31, 2013; and
- Reviewing Patriot's unaudited interim financial information before Patriot files each of its Form 10-Q's for 2013, and issuing a report to the Audit Committee that provides negative assurance as to conformity with U.S. generally accepted accounting principles.

15. On March 15, 2013, the Court entered an order approving the First Expansion Application, *nunc pro tunc* to February 26, 2013 [Docket No. 3229] (the “First Expansion Order”).

16. On April 2, 2013, the Debtors filed their Second Supplemental Application For Authority To Expand The Scope Of Employment And Retention Of Ernst & Young LLP As Independent Auditor To The Debtors *Nunc Pro Tunc* To March 18, 2013 (the “Second Expansion Application”) [Docket No. 3501]. The Second Expansion Application sought the Court’s authorization of the Debtors’ employment and retention of the Applicant in accordance with the terms and conditions set forth in the additional engagement letter dated as of March 18, 2013 (the “Second Additional Engagement Letter”), *nunc pro tunc* to March 18, 2013.

17. Under the Second Additional Engagement Letter, the Debtors retained the Applicant to provide the following services:

- Auditing and reporting on the financial statements and supplemental schedules of the Patriot Coal Corporation 401(k) Retirement Plan (the “Retirement Plan”) for the year ended December 31, 2012, for inclusion in the Plan’s Form 5500 filing with the Employee Benefits Security Administration of the Department of Labor (the “Retirement Plan Audit Services”); and
- Performing any special audit-related projects that are integral to and necessary for the Retirement Plan Audit Services, such as research and/or consultation on special Plan business or financial issues (i.e., plan amendments, plan suspensions, etc.) (the “Special Retirement Plan Audit-Related Services”).²

² Pursuant to the Second Additional Engagement Letter and the Second Expansion Order, the Applicant charges the Debtors a fixed fee, rather than an hourly rate, for the Retirement Plan Audit Services.

18. On April 22, 2013, the Court entered an order approving the Second Expansion Application, *nunc pro tunc* to March 18, 2013 [Docket No. 3766] (the “Second Expansion Order”).

19. On August 29, 2013, the Debtors filed their Third Supplemental Application For Authority To Expand The Scope Of Employment And Retention Of Ernst & Young LLP As Independent Auditor To The Debtors *Nunc Pro Tunc* To August 14, 2013 (the “Third Expansion Application”) [Docket No. 4564]. The Third Expansion Application sought the Court’s authorization of the Debtors’ employment and retention of the Applicant in accordance with the terms and conditions set forth in the additional engagement letter dated as of August 14, 2013 (the “Third Additional Engagement Letter,” and collectively with the Audit Engagement Letter, the Carve-Out Audit Engagement Letter, the Tax Engagement Letter, the First Additional Engagement Letter, and the Second Additional Engagement Letter the “Engagement Letters”), *nunc pro tunc* to August 14, 2013.

20. Under the Third Additional Engagement Letter, the Debtors retained the Applicant to provide the following services:

- Auditing and reporting on the financial statements and supplemental schedules of the Patriot Coal Corporation 401(k) Union Savings Plan (the “Savings Plan”) for the years ended December 31, 2011 and December 31, 2012, which are to be included in the Plan’s Form 5500 filing with the Employee Benefits Security Administration of the Department of Labor (the “Savings Plan Audit Services”); and
- Any special audit-related projects that are integral to and necessary for the performance of the Savings Plan Audit Services, such as research and/or consultation on special Plan business or financial issues (i.e., plan amendments, plan suspensions, etc.) (the “Special Savings Plan Audit-Related Services”).³

³ The services that the Applicant provided to the Debtors pursuant to the Engagement Letters shall be referred to collectively as the “Services.” Pursuant to the Third Additional Engagement

21. On October 22, 2013, the Court entered an order approving the Third Expansion Application, *nunc pro tunc* to August 14, 2013 [Docket No. 4850] (the “Third Expansion Order,” and collectively with the Retention Order and the First Expansion Order, the “Retention Orders”).

PRIOR INTERIM FEE APPLICATIONS

22. On November 16, 2012, the Applicant filed the First Interim Application of Ernst & Young LLP, Independent Auditor and Tax Advisor to the Debtors, for Allowance and Payment of Compensation for Professional Services and Reimbursement of Actual and Necessary Expenses, requesting allowance and approval of \$292,563.50 in fees and \$8,354.49 in expenses for the period from the Petition Date through September 30, 2012. [Docket No. 1585.] The Court entered an order on December 19, 2012 granting the Applicant’s first interim fee application and approving and allowing for payment of \$292,563.50 in fees and \$8,354.49 in expenses. [Docket No. 1788.]

23. On April 15, 2013, the Applicant filed the Second Interim Application of Ernst & Young LLP, Independent Auditor and Tax Advisor to the Debtors, for Allowance and Payment of Compensation for Professional Services and Reimbursement of Actual and Necessary Expenses, requesting allowance and approval of \$829,960.50 in fees and \$3,613.02 in expenses for the period from October 1, 2012 through January 31, 2013. [Docket No. 3645.] The Court entered an order on May 23, 2013 granting the Applicant’s second interim fee application and

Letter and the Third Expansion Order, the Applicant charges the Debtors a fixed fee, rather than an hourly rate, for the Savings Plan Audit Services. All of the Services other than the Retirement Plan Audit Services and the Savings Plan Audit Services shall be referred to collectively as the “Hourly Services.”

approving and allowing for payment of \$829,960.50 in fees and \$3,613.02 in expenses. [Docket No. 4050.]

24. On September 5, 2013, the Applicant filed the Third Interim Application of Ernst & Young LLP, Independent Auditor and Tax Advisor to the Debtors, for Allowance and Payment of Compensation for Professional Services and Reimbursement of Actual and Necessary Expenses, requesting allowance and approval of \$887,537.00 in fees and \$3,904.94 in expenses for the period from February 1, 2013 through July 31, 2013. [Docket No. 4597.] The Court entered an order on November 8, 2013 granting the Applicant's third interim fee application to the extent set forth in the order and approving and allowing for payment of \$887,537.00 in fees and \$3,552.85 in expenses. [Docket No. 4976.]

**MONTHLY FEE STATEMENTS DURING
THE FOURTH INTERIM COMPENSATION PERIOD**

25. With respect the Fourth Interim Compensation Period, the Applicant distributed five monthly fee statements to the Service Parties on (a) September 20, 2013 for the period from August 1, 2013 through August 31, 2013 requesting \$175,537.00 in fees and \$481.82 in expenses (the "August Fee Statement"); (b) October 21, 2013 for the period from September 1, 2013 through September 30, 2013 requesting \$174,178.00 in fees and \$7,829.90 in expenses (the "September Fee Statement"); (c) November 20, 2013 for the period from October 1, 2013 through October 31, 2013 requesting \$276,956.50 in fees and \$378.57 in expenses (the "October Fee Statement"); (d) December 20, 2013 for the period from November 1, 2013 through November 30, 2013 requesting \$306,593.00 in fees and \$1,010.25 in expenses (the "November Fee Statement"); and (e) January 21, 2014 for the period from December 1, 2013 through December 31, 2013 requesting \$214,637.00 in fees and \$479.70 in expenses (the "December Fee

Statement,” and together with the August Fee Statement, the September Fee Statement, the October Fee Statement, and the November Fee Statement, the “Monthly Fee Statements”).

26. No party has filed an objection to the Monthly Fee Statements, and neither the Applicant nor its counsel has received any objections to the Monthly Fee Statements.

27. As of the date of this Application, the Debtors have paid the Applicant \$2,781,893.50 of the fees and expenses requested during the Aggregate Compensation Period. Therefore, by this Application, the Applicant requests payment of \$401,769.60 in unpaid fees and expenses incurred during the Aggregate Compensation Period, which amount represents 20% of the fees sought in the August Fee Statement, the September Fee Statement, the October Fee Statement, and the November Fee Statement, plus the entire amount of fees and expenses sought in the December Fee Statement.

28. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with the Chapter 11 Cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors’ estates for such services with any other person.

**SUMMARY OF SERVICES RENDERED BY ERNST & YOUNG LLP
DURING THE FOURTH INTERIM COMPENSATION PERIOD**

29. During the Fourth Interim Compensation Period, the Applicant provided services falling under the project categories of 2013 Audit Services, Federal Tax Consulting Services, Fee Applications, and Savings Plan Audit Services.

30. The attached Exhibit A sets forth the names, titles, and hourly rates of, and number of hours billed by, all professionals of the Applicant who rendered Services to the Debtors during the Fourth Interim Compensation Period. The hourly rates for the Hourly Services comply with the terms of the Engagement Letters and Retention Orders, reflect the

normal hourly rates for professional services charged by the professionals of the Applicant for each type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

31. The attached Exhibit B sets forth a summary of fees billed during the Fourth Interim Compensation Period by project category.

32. The Applicant's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records for the Hourly Services performed during the Fourth Interim Compensation Period are annexed to this Application as Exhibit C.

33. The Applicant has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

34. Attached hereto as Exhibit D is a table setting forth a summary of the actual and necessary expenses incurred by the Applicant during the Fourth Interim Compensation Period in connection with performance of the Services. Exhibit E sets forth the detailed, contemporaneously maintained records of the expenses incurred during the Fourth Interim Compensation Period for which the Applicant is seeking reimbursement.

2013 Audit Services (Hourly Fee)

35. During the Fourth Interim Compensation Period, the Applicant's Services included work by the Applicant's professionals performing the 2013 Audit Services.

36. In performing the 2013 Audit Services, the Applicant's professionals expended a total of 3,622.9 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$1,030,581.50 in fees.

Fee Applications (Hourly Fee)

37. The Applicant's Professionals have also spent time during the Fourth Interim Compensation Period preparing the Monthly Fee Statements and the Applicant's third interim fee application (the "Fee Application Services").

38. In connection with the Fee/Employment Application Services, the Applicant's professionals expended a total of 50.3 hours during the Fourth Interim Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$14,898.50.

Federal Tax Consulting Services (Hourly Fee)

39. During the Fourth Interim Compensation Period, the Applicant's Services included work by the Applicant's professionals advising the Debtors regarding federal tax issues in connection with these Chapter 11 Cases (the "Federal Tax Consulting Services").

40. In performing the Federal Tax Consulting Services, the Applicant's professionals expended a total of 223.4 hours during the Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$67,421.50 in fees.

Savings Plan Audit Services (Fixed Fee)

41. During the Compensation Period, the Applicant's Services included work by the Applicant's professionals performing the Savings Plan Audit Services.

42. Pursuant to the Third Additional Engagement Letter and the Third Expansion Order, the Applicant charges the Debtors a fixed fee, rather than an hourly rate, for the Savings Plan Audit Services. In performing the Plan Audit Services, the Applicant's professionals expended a total of 163.1 hours during the Fourth Interim Compensation Period for which the Applicant seeks allowance of compensation for professional services of \$35,000.00 in fees.

JOHNSON FACTORS

43. Local Rule 2016(1)(B) requires that all professional fee applications analyze the 12 factors for allowance of compensation set forth in *Johnson v. Georgia Highway Express*, 388 F.2d 714 (5th Cir. 1974) (the “Johnson Factors”); *see also P.A. Novelly v. Palans*, 960 F.2d 728 (8th Cir. 1992); *Chamberlain v. Kula*, 213 B.R. 729, 736-739 (B.A.P. 8th Cir. 1997).

44. The Applicant submits that this Application satisfies all of the *Johnson* Factors, as described below.

- (a) The time and labor required. EY LLP’s services as auditor and tax advisor for the Debtor and debtors-in-possession required extensive time and effort.
- (b) The novelty and difficulty of questions. The Debtors are large, complex enterprises, and their proceedings under Chapter 11 have raised numerous complicated issues.
- (c) The skill required to perform professional services properly. EY LLP believes that its professionals have demonstrated a high level of skill in performing the required audit and tax advisory services.
- (d) The preclusion of employment due to acceptance of the case. Acceptance of this case did not preclude EY LLP from other employment, but the professionals involved in this case devoted significant time to the Debtors’ affairs and were, to that extent, unable to address other matters.
- (e) The customary fee. The rates charged by EY LLP in this matter are commensurate with rates it charges other clients on audit and tax advisory matters.

- (f) Whether the fee is fixed or contingent. The fees requested herein are requested on an hourly and fixed fee basis, as described above.
- (g) Time limitations imposed by the client or the circumstances. EY LLP worked to perform the services in an expeditious manner.
- (h) The amount involved and the results obtained. EY LLP has worked diligently to perform the required audit and tax advisory services; the compensation sought is appropriate in light of the results obtained.
- (i) The experience, reputation, and ability of the professionals. The EY LLP professionals who performed services for the Debtors in this engagement are highly skilled and experienced in audit and tax advisory services.
- (j) The undesirability of the case. This is not an undesirable case. EY LLP is privileged to have the opportunity to serve as the Debtors' auditor and tax advisor.
- (k) The nature and length of the professional relationship with the client. The Debtors have employed EY LLP as independent auditor since 2007. By virtue of its prior engagement, EY LLP is familiar with the Debtors and is qualified to continue to provide auditing services to the Debtors.
- (l) Awards in similar cases. The compensation requested by EY LLP comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases. Considering the complexity of the issues addressed during the Aggregate Compensation Period, the fees requested in this Application are appropriate.

NOTICE AND PRIOR APPLICATIONS

45. A complete copy of this Application, with exhibits, has been provided to the Service Parties and to the Court. In light of the nature of the relief requested herein, the Applicant submits that no other or further notice need be provided.

46. No prior application for the relief sought herein has been by the Applicant.

CONCLUSION

WHEREFORE, the Applicant respectfully requests that this Court enter an order (i) approving and allowing on an interim basis compensation of fees for professional services rendered for the Debtors during the Fourth Interim Compensation Period in the amount of \$1,147,901.50, plus reimbursement for actual and necessary expenses incurred during the Fourth Compensation Period in the amount of \$10,180.24 for a total of \$1,158,081.74; (ii) approving and allowing on a final basis compensation of fees for professional services rendered during the Aggregate Compensation Period in the amount of \$3,157,962.50, plus reimbursement of actual and necessary expenses incurred during the Aggregate Compensation Period in the amount of \$25,700.60 for a total of \$3,183,663.10; (iii) authorizing and directing the Debtors to pay the Applicant all fees and expenses for the Aggregate Compensation Period that remain outstanding as of the date of the order; and (iv) granting such other and further relief as this Court deems just and equitable under the circumstances.

[Signature page follows.]

[Signature page for Fourth Interim and Final Fee Application of Ernst & Young LLP]

Dated: January 31, 2014
St. Louis, Missouri

By: 
Michael W. Hickenbotham, Partner
ERNST & YOUNG LLP

Exhibit A

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Summary of Professionals, Hours and Rates for Hourly Services Rendered**

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED 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	12.4	\$5,332.00
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	198.5	\$37,715.00
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$95.00	11.3	\$1,073.50
Beckmann, Ryan M.	Senior-Grade 1	\$275.00	408.2	\$112,255.00
Chen, David	Senior-Grade 1	\$275.00	14.5	\$3,987.50
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	57.2	\$24,596.00
Cody, Diane L.	Senior Manager-Grade 2	\$215.00	11.2	\$2,408.00
Cohen, Arthur I.	Senior Manager-Grade 4	\$430.00	0.2	\$86.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	9.1	\$4,777.50
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	57.4	\$10,906.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	3.0	\$1,800.00
DeCarli, Katherine E.	Staff/Assistant-Grade 3	\$190.00	118.8	\$22,572.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	14.3	\$8,580.00
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
Farmer, Keeley	Staff/Assistant-Grade 3	\$190.00	362.7	\$68,913.00
Farmer, Keeley	Staff/Assistant-Grade 3	\$95.00	11.3	\$1,073.50
Gabrielson, Matthew T.	Senior Manager-Grade 2	\$430.00	29.4	\$12,642.00
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
Golightly, Kim O.	Partner/Principal-Grade 1	\$600.00	1.0	\$600.00
Hartley, Adrian	Manager-Grade 4	\$375.00	4.5	\$1,687.50
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	462.3	\$87,837.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	141.6	\$74,340.00
Hornburg, David E.	Executive Director-Grade 1	\$525.00	23.0	\$12,075.00
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	14.6	\$7,665.00
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	27.0	\$10,125.00
Hunt, Mollie C.	Senior-Grade 3	\$275.00	90.8	\$24,970.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	26.0	\$11,180.00
Lahoti, Bhavana S.	Manager-Grade 1	\$375.00	11.0	\$4,125.00
Lang, Terry	Staff/Assistant-Grade 3	\$190.00	2.0	\$380.00
Laux, Christopher J.	Partner/Principal-Grade 1	\$525.00	0.0	\$0.00

Lee, Chelsie S.	Staff/Assistant-Grade 3	\$190.00	116.6	\$22,154.00
Macharia, Caroline W.	Senior-Grade 2	\$275.00	150.4	\$41,360.00
Marceron, Kenneth T.	Partner/Principal-Grade 1	\$600.00	3.0	\$1,800.00
Menchella, John	Staff/Assistant-Grade 4	\$190.00	0.0	\$0.00
Miller, Sarah J	Partner/Principal-Grade 1	\$525.00	68.8	\$36,120.00
Muslic, Edita	Staff/Assistant-Grade 4	\$190.00	33.4	\$6,346.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	302.0	\$83,050.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	192.0	\$36,480.00
O'Connell, Michael	Senior-Grade 1	\$275.00	10.0	\$2,750.00
Pearl, Jeffrey E.	Manager-Grade 1	\$375.00	3.0	\$1,125.00
Peck, Myron K. V	Executive Director-Grade 1	\$525.00	9.2	\$4,830.00
Reddick, Nathan D.	Senior-Grade 2	\$275.00	6.0	\$1,650.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	275.6	\$118,508.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$215.00	12.0	\$2,580.00
Rewatkar, Pankaj G.	Staff/Assistant-Grade 2	\$190.00	2.0	\$380.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	9.1	\$1,729.00
Rogan, David C.	Partner/Principal-Grade 1	\$525.00	2.6	\$1,365.00
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	29.4	\$15,435.00
Sargent, Amy J.	Executive Director-Grade 1	\$525.00	1.0	\$525.00
Scott, Jordan C.	Senior-Grade 3	\$275.00	114.9	\$31,597.50
Scott, Jordan C.	Senior-Grade 3	\$137.50	8.0	\$1,100.00
Scott, Jordan C.	Manager-Grade 1	\$375.00	211.5	\$79,312.50
Singh, Mayank M.	Staff/Assistant-Grade 1	\$190.00	2.0	\$380.00
Soures, Alexander J.	Manager-Grade 3	\$375.00	10.9	\$4,087.50
Sterling, Ian P.	Senior Manager-Grade 1	\$430.00	0.2	\$86.00
Stone, Trevor	Senior-Grade 1	\$275.00	23.0	\$6,325.00
Sullivan, Shannon M.	Senior-Grade 4	\$275.00	1.0	\$275.00
Tevaarwerk, Reva H.	Senior-Grade 3	\$275.00	1.3	\$357.50
Trehan, Sahil	Client Serving Contractor	\$190.00	10.0	\$1,900.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	11.5	\$6,037.50
Van Essen, Sheila A.	Manager-Grade 2	\$375.00	1.6	\$600.00
Vasudeva, Sameer	Manager-Grade 1	\$375.00	17.1	\$6,412.50
Verma, Siddharth	Manager-Grade 2	\$375.00	15.5	\$5,812.50
Wells, Benjamin E.	Senior-Grade 1	\$275.00	77.2	\$21,230.00
White, Brian	Staff/Assistant-Grade 4	\$190.00	3.0	\$570.00
Wiseman, Brian M.	Staff/Assistant-Grade 4	\$190.00	10.0	\$1,900.00
Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	19.0	\$9,975.00
Total			3,896.6	\$1,112,901.50
	Blended Rate:	\$274.13		

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Summary of Professionals, Hours and Rates for
Fixed Fee Services (Savings Plan Audit Services)**

NAME OF PROFESSIONAL	TITLE	TIME HOURS	TOTAL FEES
Cody, Diane L.	Senior Manager-Grade 2	32.5	
Hickenbotham, Michael W.	Partner/Principal-Grade 1	8.4	
Laux, Christopher J.	Partner/Principal-Grade 1	0.5	
Macharia, Caroline W.	Senior-Grade 2	73.7	
Menchella, John	Staff/Assistant-Grade 4	7.0	
Noise, Tanisha	Staff/Assistant-Grade 3	38.6	
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	2.4	
Total		163.1	\$35,000.00

Exhibit B

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Summary of Time by Project Category**

PROJECT CATEGORY (HOURLY FEES)	TIME BILLED HOURS	TOTAL COMPENSATION
2013 Audit Services	3,622.9	\$1,030,581.50
Federal Tax Consulting Services	223.4	\$67,421.50
Fee Applications	50.3	\$14,898.50
Subtotal:	3,896.6	\$1,112,901.50
PROJECT CATEGORY (FIXED FEES)	TIME BILLED HOURS	TOTAL COMPENSATION
Savings Plan Audit Services	163.1	\$35,000.00
Subtotal:	163.1	\$35,000.00
Grand Total (Fixed Fee and Hourly Fee):	4,059.7	\$1,147,901.50

Exhibit C

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Time Detail**

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. Hickenbothem 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

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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.

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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
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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

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8/1/2013 -- 8/31/2013
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 Mesirow 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

Exhibit A-3
 Fee Application Hours

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

**Exhibit A-1
Audit Hours**

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
Unbilled Hours from August:							
19-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$ 430.00	\$ 2,924.00	Review of audit strategies memo, multilocation scoping
20-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.1	\$ 430.00	\$ 2,193.00	Review of internal controls testing strategy
21-Aug-2013	Planning (0001)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.3	\$ 430.00	\$ 1,849.00	Review of planning - internal audit assistance scoping
29-Aug-2013	Planning (0001)	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
29-Aug-2013	Planning (0001)	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
September Hours							
03-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	8.4			Reviewed prior year walkthrough documentation for the bankruptcy process (3.2), discussion with Mary Hulsey Lupp (Patriot - Bankruptcy Contractor) re: bankruptcy process (0.8), answer staff questions re: walkthrough procedures (0.7), began review of mine visit procedures (0.6), review of prior year internal audit documentation on bankruptcy process (3.1)
					\$ 275.00	\$ 2,310.00	
03-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.1	\$ 190.00	\$ 1,539.00	Prepared Financial Statement Close Process Walkthrough
03-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6			Meeting with Nicole Anderson, Patriot Accounting Supervisor, to discuss the newly formed account to account for Rhino Eastern LLC
					\$ 190.00	\$ 114.00	
03-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	7.4	\$ 190.00	\$ 1,406.00	Documented the Weighted Average Per Share Walk Through (3.2), Documented the Rhino Eastern Walk Through (4.2)
03-Sep-2013	General (0000)	Rodriguez, Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.5			Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
					\$ 190.00	\$ 95.00	
04-Sep-2013	General (0000)	Rodriguez, Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.3			Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
					\$ 190.00	\$ 57.00	
04-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	5.7	\$ 275.00	\$ 1,567.50	began preparation of current year bankruptcy walkthrough (4.1), continued review of mine visit procedures (1.6)
04-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	7.9	\$ 190.00	\$ 1,501.00	Prepared Financial Statement Close Process Walkthrough
04-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Update the walk through template for Financial Statement Close Process controls
04-Sep-2013	Mine Visit (0020)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	5.1			Discussions with R Beckmann to discuss mine visit procedures (2.4) and communications with S Carnell (Corridor G Controller) to discuss scope of mine visit (2.6)
					\$ 275.00	\$ 1,402.50	
04-Sep-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	2.8	\$ 275.00	\$ 770.00	Review coal sales process narrative and walkthrough from prior year to prepare expectations for current year (2.8)
04-Sep-2013	WT - Review of IA (0013)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.2	\$ 190.00	\$ 988.00	Reviewed Internal Audits walk through of the Coal sales at the mine level process
04-Sep-2013	WT - Review of IA (0013)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.8	\$ 190.00	\$ 342.00	Reviewed internal audits walk through of coal inventory
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of fresh start implications of changes in timing estimates
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review of mine level scoping and inventory matters
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Review of updated audit comm materials for board presentation
04-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Reviewed updates for the Other Post Employment Benefits documentation based on Engagement Quality Reviewer comments
05-Sep-2013	Executive Review - 404 (0005)	Cody, Diane L. (US011469803)	Senior Manager-Grade 2 (212)	2.8			discussion with Jordan Scott/Matt Redenius on change in mine scoping (1.2); discussion with Dennis Williams on change in mine scoping (4); review of testing approach for the mines ((1.3); review of bankruptcy sampling approach (.2);
					\$ 430.00	\$ 1,204.00	
05-Sep-2013	Bankruptcy (LSTC)	Natarajan, Shiva (US012567353)	Senior-Grade 2 (422)	2.6			Discussions with Mary Hulsey (Patriot - Bankruptcy Contractor) and Marge O'Connell (Patriot - AP Manager) re: bankruptcy process (1.2), continued preparation of bankruptcy walkthrough (1.4)
					\$ 275.00	\$ 715.00	
05-Sep-2013	WT - FSCP (0019)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Prepared Financial Statement Close Process Walkthrough
05-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Documented the Long term incentive plan walk through (4.2)
05-Sep-2013	WT - FSCP (0019)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Documented walk through for Q2 Material Contracts (1.2)
					\$ 190.00	\$ 114.00	Spoke with Ashley Anderson, Patriot Corporate Accounting Manager, to discuss the items still open for the Misc Financial Statement Close Process walkthrough.

Ernst & Young LLP
9/1/2013 - 9/30/2013
Fee Detail

19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping	
05-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	3.4			\$	190.00	\$ 646.00	Land Sales Walk Through - Documented the land sales walk through (.8), Documented the compensation committee meetings documents (1.2) Update walk through templates (1.4)
05-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.2	\$	430.00	\$	946.00	Review of mine visit plan (1.1) and review of scope of audit procedures (1.1)	
05-Sep-2013 Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.1	\$	275.00	\$	1,402.50	Meeting with Diane Cody to discuss applicability of controls and which controls are to be considered key or not key for purposes of our audit.	
05-Sep-2013 2nd Quarter (0003)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.2	\$	275.00	\$	1,155.00	Preparation of independence memo and related workpapers documenting PCAOB Rule 3524 compliance due to additional tax services	
05-Sep-2013 Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Meeting with Dennis Williams, internal audit director, regarding EY mine visits.	
05-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	3.9			\$	275.00	\$ 1,072.50	Review of overall Internal Audit walkthrough status (0.7), review of controls tested by Internal Audit at mine visits and determination of any discrepancies from original test plan (1.1), review of procure to pay process narratives from prior year (2.1)
06-Sep-2013 Executive Review - 404 (0005)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$	430.00	\$	258.00	review of corporate level Financial Statement Close Process controls (.6)	
06-Sep-2013 Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	6.8			\$	275.00	\$ 1,870.00	Discussions with Ashley Andrews (Patriot - Accounting Manager), Nicole Andersen (Patriot - Accounting Supervisor) and Rob Mead (Patriot - VP/Treasurer) on the bankruptcy process (1.2), continued preparation of the bankruptcy walkthrough (4.2), internal discussion with Ryan Beckmann, EY Senior, around coal sales process including barge vs. rail shipment as well as timing of revenue recognition (0.6), answered staff questions on FSCP walkthrough (0.8)
06-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.7	\$	190.00	\$	1,273.00	Prepared Financial Statement Close Process Walkthrough	
06-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	7.0	\$	190.00	\$	1,330.00	Documented Financial Statement Close Process Walk through for Compensation (5.4), Documented the Walk through and control template (1.6)	
06-Sep-2013 Executive Review - 404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$	430.00	\$	215.00	Discussion with Mike Hickenbotham about walkthroughs and testing of contracts	
09-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Meeting with Joe Beckerle, controller, to discuss selenium and OPEB liability changes.	
09-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.9	\$	430.00	\$	1,247.00	Review of audit plan and program for mine visits	
09-Sep-2013 Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.6			\$	275.00	\$ 2,365.00	preparation of bankruptcy walkthrough (4.3), internal discussions with Jordan Scott, EY Manager, around control testing methodology and Electronic Audit Evidence evaluation (2.2), review of purchasing and accounts payable narratives (2.1)
09-Sep-2013 WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.3	\$	190.00	\$	1,577.00	Documented payroll portion of Compensation and Benefits walkthrough	
09-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.4	\$	190.00	\$	1,216.00	Prepared Financial Statement Close Process Walkthrough Control Template	
09-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.6	\$	190.00	\$	304.00	Discussed mine visit plan with Diane Cody (EY - Sr. Manager) and Matt Redenius (Sr. Manager) to finalize schedule and approach	
09-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4			\$	525.00	\$ 735.00	Call with Joe Beckerle, Mike Hickenbotham and Matt Redenius to discuss SOX control testing, selenium accounting, Other Post Employment Benefits curtailment/settlement, and fresh start convenience date
10-Sep-2013 WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2	\$	190.00	\$	1,368.00	Documented reitree healthcare portion of compensation and benefits walkthrough	
10-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.4			\$	190.00	\$ 456.00	Mine Visit Planning - Prepared mine visit documentation before leaving for mine (2.1) and discussed scope of audit procedures and documents to have prepared prior to our arrival with Steve Carnell (Hobet Mine Controller) (.3)
10-Sep-2013 2nd Quarter (0003)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.9			\$	275.00	\$ 2,172.50	Review of Q2 hardcopy and electronic documents for sign-offs (2.6), clean up of any highlights or comments in Q2 documents (3.2), ensuring all Q2 electronic documents were associated to appropriate worksteps (1.3), Closed Q2 engagement (0.8)
10-Sep-2013 2nd Quarter (0003)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.6	\$	190.00	\$	1,064.00	Cleared Q2 Impairment Review Notes	

Ernst & Young LLP
9/1/2013 - 9/30/2013
Fee Detail

19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping
11-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.0	\$	190.00	\$	1,520.00	Performed Coal Sales Walkthrough at Hobet Mine (4.2); Documented coal sales walkthrough (3.8)
11-Sep-2013 Mine Visit (0020)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.4					Conducted cycle count with assistance of Jane Lovejoy, Hobet Warehouse Manager (1.1); discussed M&S inventory procedures and controls with Jane Lovejoy (2.6); met with Steve Carnell, Hobet Controller, to discuss mine logistics (.9); documented M&S inventory control testing samples (3.8)
				\$	190.00	\$	1,596.00	
11-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	8.3	\$	275.00	\$	2,282.50	Review of prior year Procure to Pay documents (2.2), review of current year Procure to Pay walkthrough (6.1)
12-Sep-2013 Executive Review - 404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.1	\$	430.00	\$	903.00	Review of mine level processes for control testing
12-Sep-2013 Mine Visit (0020)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	5.5	\$	430.00	\$	2,365.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	5.5	\$	275.00	\$	1,512.50	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 WT - FSCP (0019)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	1.4	\$	190.00	\$	266.00	Wrapped up documenting the Land sale walk through (.8) and stock based compensation walk through (.6)
12-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.0	\$	190.00	\$	950.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 Mine Visit (0020)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	\$	190.00	\$	912.00	Attended Hobet Mine Process tour with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes
12-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.5	\$	275.00	\$	2,062.50	Creation of notes for Internal Audit for Procure to Pay walkthrough (1.6), completion of embedded excel template for bankruptcy walkthrough (2.2), review of embedded excel template for Procure to Pay walkthrough (3.7)
12-Sep-2013 Mine Visit (0020)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	5.8	\$	430.00	\$	2,494.00	Mine tour of Corridor G mine with Mike Duvall (VP Operations Corridor G) to gain better understanding of ARO, selenium, and operations processes (5.5); discussion with Steve Carnell around revenue recognition at the mine (.3)
13-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0	\$	275.00	\$	1,100.00	Review of mine level control testing, including both M&S inventory and coal sales test of controls.
13-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 2 (422)	7.9	\$	275.00	\$	2,172.50	review of coal inventory narrative (2.1), prior year coal inventory walkthrough (2.6), current year walkthrough and supporting documents (3.2)
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Audit committee preparation and meeting to discuss internal control opinion
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Meeting with Joe Beckerle, Controller, and Katy Winkelmann, Asst. Controller, to discuss internal control process options
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Research on Other Post Employment Benefits settlement issue
13-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of ASC 850 (accounting standard) on selenium matters
13-Sep-2013 General (0000)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.4	\$	430.00	\$	172.00	discussion with Jordan Scott and Matt Redenius regarding changes to audit based approach due to not issuing a 404 opinion
13-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Attend Audit Committee meeting to discuss Internal Control approach
13-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Bob Viets, Patriot Director, Jack Lusheski, Patriot CFO, Joe Beckerle, Patriot Controller, and Mike Hickenbotham, EY Partner to discuss whether to issue internal control report
13-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Research convenience date concept related to fresh start accounting
13-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Research fair value guidance related to selenium liability
16-Sep-2013 WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.3	\$	190.00	\$	1,577.00	Prepared benefits and worker's compensation documents for compensation and benefits walkthrough
16-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	8.2	\$	190.00	\$	1,558.00	Detail Reviewed Financial Statement Close Process Misc. Walkthrough (6.9), Detail Reviewed Embedded Control Template (1.1)
17-Sep-2013 WT - FSCP (0019)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.7	\$	190.00	\$	1,273.00	Detail Reviewed Financial Statement Close Process Misc. Walkthrough
17-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.3	\$	190.00	\$	247.00	Documented test of Coal Sales application controls

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19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping
17-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.1	\$	190.00	\$	1,539.00	Prepared royalty documentation for land management walkthrough (6.8); met with Lois Gray, Accounting Supervisor, to discuss required documentation for land management walkthrough (1.3)
18-Sep-2013 WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$	228.00	Met with Bob Brines, Cost Containment Manager, to discuss retiree healthcare documentation for compensation and benefits walkthrough (0.4); met with Tammy Early, Benefits Manager, to discuss employee benefits documentation for walkthrough (0.8)
18-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	7.8	\$	190.00	\$	1,482.00	Prepared Coal Sales Walkthrough
18-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.7	\$	190.00	\$	1,463.00	Prepared royalty payment documentation for land management walkthrough
18-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Revisions to audit committee materials for changes in audit approach
19-Sep-2013 YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.3	\$	525.00	\$	157.50	Assessment of changes to the retiree medical plan including the funding of the VEBA
19-Sep-2013 2nd Quarter (0003)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.1	\$	190.00	\$	779.00	Reviewed Q2 engagement for sign-offs (2.8), closed all open review notes (1.1), closed Q2 engagement (.2)
19-Sep-2013 Executive Review - 404 (0005)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	0.6	\$	430.00	\$	258.00	Discussion around performance of financial close process walkthrough with Dennis Williams, Internal Audit Director
19-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.4	\$	190.00	\$	1,026.00	Documented royalty support for land management walkthrough
19-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Drafting materials for Electronic Audit Evidence testing for Internal Audit's testing
19-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00	\$	892.50	Review of process documentation and approach (1); Discussion with Matt Redenius on review comments over process approach (.7)
20-Sep-2013 YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	3.1	\$	525.00	\$	1,627.50	Assessment of changes to the retiree medical plan including the funding of the VEBA
20-Sep-2013 Bankruptcy (LSTC)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.9	\$	190.00	\$	171.00	Prepared budget to actual analysis for engagement
20-Sep-2013 Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.4	\$	190.00	\$	456.00	Discussed preparation of Capital Expenditure with Ashley Andrews, Accounting Manager (.9); Prepared Capital Expenditure walkthrough client request listing (1.5)
20-Sep-2013 TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.7	\$	190.00	\$	893.00	Tested Coal Sales Controls
20-Sep-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.8	\$	430.00	\$	344.00	Discussion with Mike Hickenbotham and Sarah Miller on selenium and OPEB accounting
20-Sep-2013 Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	3.9	\$	275.00	\$	1,072.50	Review of planning strategy for change from 404 based audit to non-404 based audit.
20-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.9	\$	190.00	\$	1,311.00	Documented royalty payment support for land management walkthrough (6.1); met with Natasha Bealer, Accounting Supervisor, to discuss black lung tax documents for land management walkthrough (0.8)
20-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Draft of Other Post Employment Benefit materials and discussions with Matt Redenius regarding these materials
20-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Review of literature on changes to selenium technology to determine impact on Patriot's accounting
20-Sep-2013 General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.4	\$	190.00	\$	76.00	Analyzed Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
23-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Discuss potential accounting impact of agreement with union with Mike Hickenbotham, EY Partner, Matt Redenius, EY Sr. Manager, Tai Danmola, EY Partner, Art Conat, EY Director
23-Sep-2013 General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$	600.00	\$	600.00	Call with EY specialists - Matt Redenius, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
23-Sep-2013 YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	2.2	\$	525.00	\$	1,155.00	Review and analyze memos and documents regarding accounting treatment of agreements made with the union to take over the VEBA and the retiree medical plan (.9). Discuss accounting treatment via conference calls with Matt Redenius (EY), Michael W. Hickenbotham (EY) and Joe Beckerle, Patriot Controller (1.3)
23-Sep-2013 TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.9	\$	190.00	\$	171.00	Walked through entity level control testing procedures with Maura Hester, EY Staff
23-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00	\$	399.00	Prepared a Prepared by Client listing of documents needed to test entity level controls
23-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.9	\$	190.00	\$	1,121.00	Tested entity level controls

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19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping
23-Sep-2013 General (0000)	Lang,Terry (US013434939)	Staff/Assistant-Grade 3 (443)	2.0	\$	190.00	\$	380.00	Tax review of Patriot Coal Union Savings Plan Documentation of audit strategy changes as a result of change in audit scope from a integrated audit to a non integrated audit.
23-Sep-2013 Planning (0001)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	9.1	\$	275.00	\$	2,502.50	
23-Sep-2013 Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	7.2	\$	190.00	\$	1,368.00	Revised audit plan due to change from integrated audit to non-integrated audit
23-Sep-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.3	\$	430.00	\$	559.00	Call with EY specialists - Tai Danmola, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
23-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Discussion of Other Post Employment Benefits potential curtailment with Taiwo Danmola, EY Partner at national office
23-Sep-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Discuss accounting treatment of union take over of the VEBA via conference calls with Matt Redenius (EY), Michael W. Hickenbotham (EY) and Joe Beckerle, Patriot Controller (1.0)
23-Sep-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review and analyze memos and documents regarding accounting treatment of agreements made with the union to take over the VEBA and the retiree medical plan.
24-Sep-2013 YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 2 (212)	2.0	\$	430.00	\$	860.00	Examined the support provided by Patriot to assess costs and methodologies related to the treatment of selenium related impacts for Category 1 and 2 discharges
24-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.3	\$	190.00	\$	247.00	Tested entity level controls
24-Sep-2013 General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$	375.00	\$	562.50	Discussion with Joe Beckerle (Patriot Controller) and Mike Hickenbotham (EY Partner) about the possibility of the client reflecting curtailment accounting for the Patriot Postretirement Welfare Plan as a result of agreeing to a VEBA with the union.
24-Sep-2013 Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.1	\$	190.00	\$	969.00	Prepared Electronic Audit Evidence listing for controls testing to send to Internal Audit for testing
24-Sep-2013 Planning (0001)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	3.1	\$	190.00	\$	589.00	Updated Combined Risk Assessment for new audit approach
24-Sep-2013 Planning (0001)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.7	\$	190.00	\$	1,273.00	Revised control listing due to change from integrated audit to non-integrated audit
24-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.1	\$	190.00	\$	1,539.00	Documented coal reserves supporting documentation for land management walkthrough
24-Sep-2013 General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Discussion with Matt Redenius regarding fresh start accounting issues and preparation for client meeting.
24-Sep-2013 General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	2.0	\$	525.00	\$	1,050.00	Review Combined Risk Assessment
25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann, Joe Beckerle, Matt Redenius, Jordan Scott, Mike Hickenbotham to discuss Q3 accounting topics
25-Sep-2013 General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$	600.00	\$	600.00	Call with EY specialists - Matt Redenius, Art Conat and Adrian Hartley and Mike Hickenbotham partner to discuss Other Post Employment Benefits accounting.
25-Sep-2013 General (0000)	Tevaankerk,Reva H (US012749315)	Senior-Grade 3 (423)	1.3	\$	275.00	\$	357.50	Patriot Coal Corporation Union Savings Plan tax review
25-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.4	\$	190.00	\$	836.00	Tested entity level controls
25-Sep-2013 General (0000)	Hartley,Adrian (US013167645)	Manager-Grade 4 (324)	1.5	\$	375.00	\$	562.50	Discussion with Joe Beckerle (Patriot Controller) and Mike Hickenbotham (EY Partner) about the possibility of the client reflecting curtailment accounting for the Patriot Postretirement Welfare Plan as a result of agreeing to a VEBA with the union.
25-Sep-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	\$	430.00	\$	430.00	Meeting with Katy Winkelmann, asst controller and Joe Beckerle controller to discuss Q3 plan and timeline.
25-Sep-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	1.0	\$	275.00	\$	275.00	Third quarter update meeting with J Beckerle, and K Winkelmann to discuss Q3 plan and timeline.
25-Sep-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.0	\$	190.00	\$	190.00	Met with Joe Beckerle (Controller) and Katy Winkelmann (Asst. Controller) to discuss Q3 plan and timeline.
25-Sep-2013 TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	2.0	\$	275.00	\$	550.00	Created and sent Year End request list
25-Sep-2013 WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.9	\$	190.00	\$	1,121.00	Documented Coal Sales walkthrough
25-Sep-2013 WT - Review of IA (0013)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.6	\$	190.00	\$	684.00	Documented Treasury walkthrough based on Internal Audit's process results
25-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.4	\$	190.00	\$	1,596.00	Documented depletion support for land management walkthrough (7.6); met with Lois Gray, Accounting Supervisor, to discuss depletion calculations (0.8)
25-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Meeting with Joe Beckerle and Katy Winkelmann to discuss changes to OPEB and settlement accounting issues

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19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping
25-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Selenium review discussions with Matt Redenius and Sarah Miller
25-Sep-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.1					Discuss accounting treatment of union take over of the VEBA via conference calls with Matt Redenius (EY), Michael W. Hickenbotham (EY) and Joe Beckerle, Patriot Controller (1.0)
				\$	525.00	\$	577.50	
25-Sep-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.1	\$	430.00	\$	473.00	Call with Joe Beckerle controller and Katy Winkleman asst controller on Other Post Employment Benefits (OPEB) liability.
25-Sep-2013 YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	2.1					Participated on follow up conference call with Matt Redenius (EY Sr. Mgr), Michael W. Hickenbotham (EY Partner), and Joe Beckerle (Patriot Controller) to discuss accounting for union take over of the VEBA
				\$	525.00	\$	1,102.50	Documented reclamation supporting documents for land management walkthrough (6.8); Met with Mary Hulsey-Lupp, Accounting Supervisor, to discuss reclamation supporting documents (0.4)
26-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.2					
				\$	190.00	\$	1,368.00	
26-Sep-2013 WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.6	\$	190.00	\$	114.00	Met with Tammy Early, Benefits Manager, to discuss benefits supporting documentation
26-Sep-2013 Planning (0001)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.8	\$	190.00	\$	912.00	Prepared test of control templates for independent review and retest controls
26-Sep-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	2.1	\$	190.00	\$	399.00	Reviewed Q3 "Prepared By Client" listing
26-Sep-2013 Client Discussions/Communication (0011)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	0.7	\$	190.00	\$	133.00	Met with Dennis Williams, Director of Internal Audit, to discuss EAE procedures on each review control.
26-Sep-2013 WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.9	\$	190.00	\$	931.00	Documented Coal Sales walkthrough
26-Sep-2013 WT - Review of IA (0013)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00	\$	608.00	Documented Treasury walkthrough based on Internal Audit's process results
26-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Selenium review discussions with Matt Redenius, EY Sr. Manager, and Sarah Miller, Partner and Katy Winkleman, Asst. Controller, and John McCale, Patriot Engineer
26-Sep-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	\$	430.00	\$	215.00	call with John Mchale - engineer and Katy Winkleman asst controller to discuss Selenium technology change
27-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Discuss selenium/environmental accounting with Mike Hickenbotham, Ron Butler, EY Partner
27-Sep-2013 WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	7.7	\$	190.00	\$	1,463.00	Documented reclamation support for land management walkthrough
27-Sep-2013 WT - Compensation & Benefits (0016)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	6.9	\$	190.00	\$	1,311.00	Reviewed Compensation & Benefits walkthrough
27-Sep-2013 WT - Compensation & Benefits (0016)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.8	\$	190.00	\$	532.00	Prepared the Compensation and Benefits walkthrough to be carried forward
27-Sep-2013 TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.7					Review of internal audit testing to test electronic audit evidence (1.4) and preparation of document to describe proposed changes in approach as a result of PCAOB regulations (3.3)
				\$	275.00	\$	1,292.50	
27-Sep-2013 TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$	228.00	Reviewed Compensation and Benefits test of controls Internal Audit conducted
27-Sep-2013 TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.1	\$	190.00	\$	209.00	Walked through Internal Audit Review control testing procedures with Maura Hester, EY Staff
27-Sep-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.8					Documented Internal Audit Qualifications and Professionals who work in the internal audit department along with KPMG staff that conducts advisory services for Patriot Coal.
				\$	190.00	\$	152.00	
27-Sep-2013 Planning (0001)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00	\$	608.00	Prepared test of control templates for independent review and retest controls
30-Sep-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Environmental discussion and review of environmental liability materials with M. Redenius
30-Sep-2013 WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.1					Updated the control master document (B00) to reflect changes in control testing methodology (3.4), completed the embedded control template for the coal inventory process (3.9), answered staff questions re: control testing procedures (0.8)
				\$	275.00	\$	2,227.50	
30-Sep-2013 TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$	190.00	\$	1,178.00	Reviewed Corporate level test of controls
30-Sep-2013 TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.8	\$	190.00	\$	342.00	Reviewed Panther Mine Test of controls and documented findings.
				\$	190.00	\$	342.00	
		Full Time Audit Hours	537.7				\$ 140,555.00	
Travel Hours								
13-Sep-2013 Travel (0054)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.9	\$	95.00	\$	560.50	Traveled to St. Louis, MO from Charleston, WV
10-Sep-2013 Travel (0054)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.4	\$	95.00	\$	513.00	Traveled to Charleston, WV for mine site visit
13-Sep-2013 Travel (0054)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.9	\$	95.00	\$	560.50	Traveled to St. Louis, MO from Charleston, WV
10-Sep-2013 Travel (0054)	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	5.4	\$	95.00	\$	513.00	Traveled to Charleston, WV for mine site visit

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19-Aug-2013 Planning (0001)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.8	\$	430.00	\$	2,924.00	Review of audit strategies memo, multilocation scoping
11-Sep-2013 Travel (0054)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0	\$	215.00	\$	1,290.00	Travel to West Virginia for mine visit for purposes of testing controls.
11-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0	\$	137.50	\$	550.00	Travel from St. Louis to Charleston, WV for mine visit of Corridor G mine.
11-Sep-2013 Travel (0054)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	6.0	\$	215.00	\$	1,290.00	Travel from St. Louis to Charleston, WV for mine visit of Corridor G mine.
13-Sep-2013 Travel (0054)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	6.0	\$	215.00	\$	1,290.00	Travel from West Virginia mine visit back to St. Louis for purposes of testing controls
13-Sep-2013 Travel (0054)	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	5.2	\$	215.00	\$	1,118.00	Travel from Charleston, WV from mine visit back to St. Louis.
13-Sep-2013 Mine Visit (0020)	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	4.0	\$	137.50	\$	550.00	Travel from Charleston, WV from mine visit back to St. Louis.
		Travel Time Audit Hours (1/2 Rate)	53.8			\$	8,235.00	

Σ hours = 591.5 Σ (hours*rate) = \$ 148,790.00

Exhibit A-2
Tax Hours

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Review and analyze debt issuance cost amortization schedules for the client to use for purposes of preparing its federal income tax return.	06-Sep-2013	\$430.00	0.5	\$215.00	Federal Consulting Services
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Perform amortization of debt issuance costs schedule (2.1); review client's Deferred Current Asset and providing feedback/comments (1.9)	06-Sep-2013	\$275.00	4.0	\$1,100.00	Federal Consulting Services
Hunt,Mollie Colleen (US013099739)	Senior-Grade 3 (423)	Reviewed client's Deferred Current Asset and providedcomments.	06-Sep-2013	\$275.00	0.3	\$82.50	Federal Consulting Services
Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	Meeting out at Patriot's office to meet with Kim Lionberger (company tax senior manager) to review the Company's analysis of the professional service provider fees incurred during and throughout the Company's bankruptcy proceedings.	06-Sep-2013	\$430.00	5.1	\$2,193.00	Federal Consulting Services

9.9 \$ 3,590.50

0.0	-	Tax Compliance
0.0	-	Internal Audit
9.9	3,590.50	Federal Consulting Services
0.0	-	SALT Consulting Services
0.0	-	Administrative
0.0	-	Fee Application
9.9	\$ 3,590.50	

0.00

**Exhibit A-3
 Fee Application Hours**

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
04-Sep-2013	Bankruptcy court submissions (0053)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of third interim fee application
04-Sep-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Prepared August Invoice
05-Sep-2013	Bankruptcy court submissions (0053)	Beckmann, Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Prepared Consolidation of February through June Invoices for purpose of third interim fee application.
17-Sep-2013	Bankruptcy court submissions (0053)	Gabrielson, Matthew Todd (US012232275)	Senior Manager-Grade 2 (212)	0.5	\$ 430.00	\$ 215.00	Prepare supporting documentation for third interim fee application.
17-Sep-2013	Bankruptcy court submissions (0053)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.0	\$ 375.00	\$ 375.00	Work with tax team to revise descriptions for Professional fee analysis per Foley comments
17-Sep-2013	Bankruptcy court submissions (0053)	Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Revised time descriptions for bankruptcy court fee filing
19-Sep-2013	Bankruptcy court submissions (0053)	Huelsing, Sarah Michelle (US012481531)	Manager-Grade 1 (321)	1.2	\$ 375.00	\$ 450.00	Work with tax team to revise descriptions for Professional fee analysis per Foley comments
19-Sep-2013	Bankruptcy court submissions (0053)	Scott, Jordan C. (US012548690)	Senior-Grade 3 (423)	3.2	\$ 275.00	\$ 880.00	Preparation of August monthly fee statement
24-Sep-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Patriot fee hearing for Union 401k
				Σ hours =	16.1	Σ (hours*rate) =	\$ 4,297.50

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
September Hours							
25-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00 \$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
27-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	
October Hours							
01-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.1	\$	430.00 \$ 473.00	Discussion with M. Hickenbotham, Art Conat and Adrian Hartley of HRC group regarding fresh start and changes in OPEB
01-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00 \$ 399.00	Reviewed Highland mine test of controls and documented findings
01-Oct-2013	Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$	375.00 \$ 825.00	Meeting with K Winkelmann (Asst. Controller) and J Beckerle (Controller), M Redenius (EY), M Hickenbotham (EY) regarding fresh start timing.
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$	525.00 \$ 1,155.00	Analysis of impact of new CBA on OPEB calculations
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00 \$ 577.50	Discussion with M. Redenius, Art Conat and Adrian Hartley of HRC group regarding fresh start and changes in OPEB
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00 \$ 577.50	Review of EAE test approach with Jordan Scott (EY Mgr)
01-Oct-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.9	\$	430.00 \$ 1,677.00	Meeting with Joe Beckerle - controller, Katy Winklemann - assistant controller and Jessica Wubker - financial reporting to discuss fresh start and scoping of 2013 audit for fresh start.
01-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.6	\$	430.00 \$ 1,118.00	Review of financial statements for OPEB settlements
01-Oct-2013	TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.4	\$	375.00 \$ 1,275.00	Review of gamx file test of control documentation for changes in audit approach
01-Oct-2013	TOC - Review of IA (0021)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.4	\$	275.00 \$ 660.00	reviewed internal audit's testing of controls for the procure to pay process
01-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.9	\$	190.00 \$ 1,311.00	Reviewed Panther mine test of controls and documented findings
01-Oct-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	1.0	\$	525.00 \$ 525.00	Conference call with M. Hickenbotham, M Redenius, A. Hartley regarding treatment of retiree healthcare plan
01-Oct-2013	YE - Non-pension post-retireme (0044)	Conat,Arthur L (US011250977)	Executive Director-Grade 4 (134)	0.2	\$	525.00 \$ 105.00	Preparation for conference call discussing regarding treatment of retiree healthcare plan
01-Oct-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.8	\$	375.00 \$ 675.00	Discussion with S. Natarajan regarding test of control strategy.
01-Oct-2013	WT - Review of IA (0013)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	6.2	\$	275.00 \$ 1,705.00	completed the embedded control template for the procure to pay process
01-Oct-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.2	\$	375.00 \$ 1,950.00	Preparation of addendum to audit strategies memorandum for changes in approach from 404 opinion to non 404 opinion.
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$	525.00 \$ 892.50	Fresh start accounting plan meeting and timeline reviews with J Beckerle (Patriot Controller) and K. Winkelmann (Patriot Asst. Controller)
01-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00 \$ 787.50	Review of ASC 715 approach (.9); Discussion with Joe Beckerle, Patriot Controller and Katy Winklemann, Patriot Asst. Controller (.6)
01-Oct-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00 \$ 315.00	Discussion with Mike Hickenbotham regarding Other Post Employment Benefits accounting, Asset Retirement Obligation considerations and convenience date
02-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.6	\$	430.00 \$ 1,118.00	Review of OPEB accounting for Patriot's settlement with UMWA
02-Oct-2013	WT - Compensation & Benefits (0016)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.1	\$	375.00 \$ 1,912.50	Review of compensation and benefits walkthrough.
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.6	\$	190.00 \$ 114.00	Reviewed Dodge Hill mine test of controls and documented findings
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.4	\$	190.00 \$ 1,026.00	Reviewed Federal mine test of controls and documented findings
02-Oct-2013	TOC - Review of IA (0021)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00 \$ 608.00	Reviewed Highland mine test of controls and documented findings

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Date	Client/Project	Employee	Grade	Hours	Rate	Amount	Amount	Description
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
02-Oct-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	7.4	\$	275.00	\$ 2,035.00	Updated the master control document (B00) to reflect the control risk evaluation and update procedure plan, for the various controls in the procure to pay process and land management process (4.9), reviewed documentation provided by Asst. Controller for the Boone County Water settlement (1.2), reviewed prior year internal control over financial reporting summary review memorandum (1.3)
02-Oct-2013	General (0000)	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	1.0	\$	375.00	\$ 375.00	Review of accounting for OPEB Plan termination
02-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$ 210.00	Discussion with Matt Redenius regarding considerations for convenience date for bankruptcy
02-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$ 210.00	Discussion with C. Zuidema (EY) regarding bankruptcy convenience date
03-Oct-2013	General (0000)	Hartley, Adrian (US013167645)	Manager-Grade 4 (324)	0.5	\$	375.00	\$ 187.50	Review of accounting for OPEB Plan termination
03-Oct-2013	General (0000)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	8.6	\$	275.00	\$ 2,365.00	Reviewed all the required materials for the review controls coaching kit (6.5), prepared preliminary attachments for the coaching kit presentation (2.1)
03-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00	\$ 608.00	Reviewed Dodge Hill mine test of controls and documented findings
03-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.4	\$	190.00	\$ 456.00	Reviewed Midland mine test of controls and documented findings
03-Oct-2013	WT - Review of IA (0013)	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	9.0	\$	375.00	\$ 3,375.00	Review of walkthroughs prepared by internal audit (6.2), discussions with EY team (R Beckmann, S Natarajan) to discuss documentation of IA walkthrough approach (2.8).
04-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.2	\$	190.00	\$ 418.00	Reviewed testing of Internal Controls prepared by Internal Audit
04-Oct-2013	General (0000)	Uebelhack, David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$ 525.00	Discussion with M. Redenius (EY) to discuss bankruptcy valuation considerations.
04-Oct-2013	General (0000)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	2.3	\$	275.00	\$ 632.50	revised slides for the coaching kit presentation
04-Oct-2013	TOC - Review of IA (0021)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$	190.00	\$ 1,216.00	Updated the corporate and mine level B00 documents with test of control information.
04-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$	430.00	\$ 860.00	Review Patriot Asset Retirement Obligation (ARO) changes
04-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0	\$	275.00	\$ 275.00	Document IT Year End Client assist review (.5), communication with KPMG over reliance approach (.5)
04-Oct-2013	Client Discussions/Communication (0011)	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$ 525.00	Conference call with M Redenius (EY) regarding bankruptcy tax valuation issues
04-Oct-2013	WT - Review of IA (0013)	Natarajan, Shiva (US012567353)	Senior-Grade 3 (423)	3.2	\$	275.00	\$ 880.00	Reviewed the process documentation for the Treasury process (3.2)
04-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$ 525.00	Review of Biochemical Reactor Technology (Biochemical Reactor) files regarding selenium potential changes
04-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00	\$ 735.00	Research and draft memorandum to M Hickenbotham and M Redenius regarding planning materiality and stub year
07-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	6.0	\$	190.00	\$ 1,140.00	Updated the status of client assist list (1.0); Performed logical access testing of passwords for all in-scope applications (1.5); Began performing logical access control testing for new hires (3.5)
07-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	0.5	\$	275.00	\$ 137.50	Discussed status and open items prior to rolling off engagement with B Wells and C Lee.
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$ 262.50	Review of potential curtailment on logal county
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$ 262.50	Review of revised disclosure statement and term sheet
07-Oct-2013	WT - Land Management (0014)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.9	\$	190.00	\$ 1,501.00	Documented depletion procedures for land management walkthrough
07-Oct-2013	WT - Compensation & Benefits (0016)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	7.2	\$	275.00	\$ 1,980.00	Review Comp & Benefits walkthrough
07-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$	430.00	\$ 860.00	Review of selenium documentation for the Company's change in selenium technologies to BCR
07-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$	190.00	\$ 1,558.00	Prepare lead sheets for the other current assets, long term debt, other non current liabilities, trail balance, and income statement. (4.4) Prepared quarterly review and independence checklists (3.8)
07-Oct-2013	TSRS (0010)	Peck V, Myron K (US011639486)	Executive Director-Grade 3 (133)	3.2	\$	525.00	\$ 1,680.00	Review of IT General Control walkthrough documentation
07-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0	\$	275.00	\$ 1,100.00	Reviewed evidence received for YE client assist (1.0); Reviewed password setting requirements (.9); Prepared listing of controls to be tested by Internal Audit (1.1); Prepared listing of outstanding items (1.0)

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Audit Hours
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Date	Client/Project	Employee	Grade	Hours	Rate	Amount	Amount	Description
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
07-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$ 525.00	Review of selenium accounting guidance and impact on emergence and quarterly results
08-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$ 367.50	Call with Mike Hickenbotham, Chip Johnson, and Matt Redenius to discuss valuation of selenium liability
08-Oct-2013	WT - Land Management (0014)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.7	\$	190.00	\$ 513.00	Documented supplemental control workbook for land management walkthrough
08-Oct-2013	WT - Compensation & Benefits (0016)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.4	\$	275.00	\$ 1,210.00	Review Comp & Benefits walkthrough
08-Oct-2013	TOC - Review of IA (0021)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$	190.00	\$ 1,482.00	Reviewed and analyzed the controls template and determined which controls were Review and Retest (6.1); Prepared retest controls (1.7)
08-Oct-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Senior-Grade 1 (421)	1.0	\$	275.00	\$ 275.00	Discussion of BCR technology and fresh start accounting with Chip Johnson, Senior Manager.
08-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$	430.00	\$ 860.00	Review of selenium documentation for the Company's change in selenium technologies to BCR
08-Oct-2013	3rd Quarter (0004)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.3	\$	190.00	\$ 437.00	Documented AR Aging (1.4); documented inventory lead sheets (1.9)
08-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	4.5	\$	275.00	\$ 1,237.50	Meeting with Alyson Dildine (IBM) over New Hire listing (.6); analyzing testing approach with staff for New User testing for all in-scope apps (2.2); Determined approach for testing password requirement settings (.8); Drafting follow-up requests to KPMG for missing workpapers (.9)
08-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.0	\$	190.00	\$ 1,520.00	Reviewed IA testing of logical access 5.1 New Hire access (1.9); Prepared the listings to perform logical access 5.1 New Hire access for independent testing (2.1); Reviewed IA testing of logical access 5.2 Terminated access (1.8); Prepared the listings to perform logical access 5.2 Terminated access (2.2).
09-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	0.5	\$	275.00	\$ 137.50	Discusses IT Audit open items with B Wells and C Lee (both EY)
09-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	3.0	\$	275.00	\$ 825.00	Updated status and sent follow-up requests to IBM related to IT General Control testing (2.1); Tested password requirement settings.9
09-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	4.0	\$	190.00	\$ 760.00	Began testing logical access 5.1 New Hire access (1.8); Began testing logical access 5.2 Terminated user access (2.2)
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0	\$	430.00	\$ 430.00	update call with Jack Lusheski - CFO and Mike Hickenbotham to discuss Peabody and Arch settlements
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$ 344.00	meeting with Jon Mchale - Patriot Engineer, Katy Winkelmann - asst. controller, Joe Beckerle - controller to discuss selenium liability change as a result of Biochemical Reactor technology selection.
10-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$ 577.50	Call with Matt Redenius, Chip Johnson, Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Patriot Controller), John McHale (Patriot Engineer), Jim Constant (Patriot Engineer), Kent Hartzog (Patriot Operations Manager) regarding valuation of selenium liability for fresh-start accounting and Q3 event
10-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$ 262.50	Call with Mike Hickenbotham, Matt Redenius and Jack Lusheski, Patriot CFO, to discuss settlement with Peabody and Arch
10-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.3	\$	430.00	\$ 1,419.00	Review of selenium liability - Biochemical Reactor technology applicability, cost estimates and discussion with partner.
10-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	8.5	\$	275.00	\$ 2,337.50	Addressed staff supervision/questions for termination testing (1.9); Addressed staff supervision/questions for new user testing (2.1); Prepared list of review comments for staff (1.2); follow-up with Alyson Dildine (IBM) on outstanding items related to control testing (.6); review of AccuPay/Mainframe relationship (2.3); Reviewed Logical Access walkthrough (1.0)
10-Oct-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.4	\$	190.00	\$ 1,596.00	Finalized testing of logical access 5.1 New Hire access and updated testing matrix (2.5); Finalized testing of logical access 5.2 Terminated access and updated testing matrix (2.6); Updated client request listing for logical access walkthrough (.3); Put together population completeness for logical access 5.2 Terminated access and logical access 5.1 New Hire access (3.0)

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
11-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	8.0		\$	275.00	\$	2,200.00	Prepared Request list for change listings for all in-scope applications (1.0); review of user access review evidence (1.2); Prepared outstanding items list to send to A Dildine (IBM) (.5); Mainframe admin testing (2.5); Performed Domain Admin testing (2.8)
11-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.5		\$	190.00	\$	1,615.00	Finalized and updated testing matrix for logical access 5.2 Terminated acces (.4); Compared listing of terminated users with access to the applications to the AD listing (.7); Created client request list for change management year end testing (.6); Review of internal audit's testing of change management (MF,LMS, SIR) 1,2, and 3 (1.9); Began testing change management (MF, LMS, SIR) 1,2,3,4 (3.0); Review of internal audit's testing of change management 1,2,3,4 (CBS,HFM, FAS) (1.9)
11-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.2		\$	275.00	\$	2,530.00	Prepared Liabilities Subject to Compromise Lead schedule (2.6); Prepared Trade Accounts Payable and Other Current Liabilities Lead Schedule (4.3); Prepared Investments Lead Schedule (2.3)
13-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.5		\$	190.00	\$	475.00	Reviewed IA testing of manage change (.6); Updated testing matrix for manage change controls (.4); Updated testing matrix for Core Business Solutions application (.5); Updated testing matrix for Fixed Asset System (.5); Updated testing matrix for Hyperion Financial Management application (.5);
14-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$	190.00	\$	1,216.00	Tested and Documented AR aging for Q3	
14-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.6	\$	190.00	\$	494.00	documented fluctuation and variance explanations for AR aging	
14-Oct-2013 WT - FSCP (0019)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	2.3		\$	430.00	\$	989.00	review of Financial Statement Close Process walkthrough (1.5); discussion with Ryan Beckmann to talk about review notes on FSCP walkthrough (.8)
14-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0		\$	275.00	\$	1,100.00	Prepared budget to actual (1.3); Updated detailed budget for remainder of year (.7); scheduling time for IT Year End Testing (1.5); Mainframe Manage Change population review (.5)
14-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.7	\$	275.00	\$	1,017.50	Prepared Liabilities Subject to Compromise Lead	
14-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	5.3	\$	275.00	\$	1,457.50	Reviewed Inventory Lead (3.2); Reviewed Lower of Cost or Market Analysis (2.1)	
15-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.6	\$	190.00	\$	1,064.00	Tested and Documented inventory for Q3	
15-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.4	\$	190.00	\$	456.00	documented fluctuation and variance explanations for inventory	
15-Oct-2013 3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.4		\$	190.00	\$	1,596.00	Accounts Payable follow up with Jessie Bailey (Patriot Accountant II) to discuss reasons for increases and decreases in different accounts (2.6), Prepared Asset Retirement Obligation Liability lead sheet (4.6), Reviewed Equity Stock Comp Expense Reconciliation (1.2)
15-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	2.0	\$	275.00	\$	550.00	Mainframe Admin testing (1.7); Prepared Year End client assist update (.3)	
15-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$	430.00	\$	1,204.00	review of selenium base case estimates	
15-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	10.0	\$	275.00	\$	2,750.00	Tested Reorganization Expense (4.3); Tested Professional Fees schedule (2.6); Tested Rejected Contracts (3.1)	
15-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$	525.00	\$	787.50	Review of registration rights agreements for impact on audit	
16-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$	525.00	\$	262.50	Reviewed quarterly review tax workpapers for Q3	
16-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.8	\$	190.00	\$	912.00	Tested and Documented other current assets for Q3	
16-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.2	\$	190.00	\$	608.00	documented fluctuation and variance explanations for other current assets	
16-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Discussion with EY specialist Chip Johnson related to selenium liability adjustment	
16-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Meet with K Winkelmann, Patriot Asst. Controller, to discuss timing of items for quarterly review	
16-Oct-2013 3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2		\$	190.00	\$	1,558.00	Prepared Account Payables lead sheet and documented flux explanations (6.4), Prepared Other Asset and Investments lead sheet and flux explanations (1.8)
16-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.2	\$	275.00	\$	330.00	update and send year end outstanding items tracker to A Dildine (IBM) for IT General Controls testing (1.2)	
16-Oct-2013 3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.4	\$	430.00	\$	1,462.00	review of a/r (1.6); review of other assets (1.8)	

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Date	Description	Name (ID)	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00 \$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
16-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.1	\$	430.00 \$ 1,333.00	Review of selenium liability costs and Biochemical Reactor technology memo
16-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.6	\$	275.00 \$ 1,265.00	Prepared Asset Retirement Obligation Asset Rollforward (2.8); Reviewed Asset Retirement Obligation Liability Rollforward (1.8)
16-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	3.4	\$	275.00 \$ 935.00	Reviewed Other Current Assets Lead
16-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	\$	525.00 \$ 735.00	Review of Biochemical Reactor selenium information from engineers
16-Oct-2013	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00 \$ 315.00	Discuss status of quarterly review information with Ryan Beckmann
17-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.9	\$	190.00 \$ 1,121.00	Tested and Documented other revenue for Q3
17-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.1	\$	190.00 \$ 399.00	documented fluctuation and variance explanations for other revenue
17-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00 \$ 215.00	Meeting with Rob Mead, Treasurer, on insurance recovery.
17-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$	430.00 \$ 1,204.00	Review of insurance claim and costs
17-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.1	\$	275.00 \$ 302.50	Met with Rob Mead (Patriot Treasurer) to discuss Insurance Claim Receivable status
17-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	Meeting with Matt Redenius to discuss interim inventory approach
17-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$	190.00 \$ 1,558.00	Equity - Reviewed Weighted average shares calculation (2.2), Reviewed Earnings Per Share calculation (1.4), Prepared Equity rollforward (1.2), Prepared Other non current liabilities lead sheet and spoke to Lois Gray (Patriot Accountant Supervisor) about the decrease in federal account (3.4)
17-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	2.8	\$	275.00 \$ 770.00	Documented review approach (.7); Tested logical access path (1.3); Performed Logical Access admin testing (.8)
17-Oct-2013	TSRS (0010)	Reddick, Nathan D. (US013255735)	Senior-Grade 3 (423)	3.0	\$	275.00 \$ 825.00	Updated engagement with results of testing (2.4); Prepared listing of open items (.6)
17-Oct-2013	TSRS (0010)	Vasudeva, Sameer (US013383316)	Manager-Grade 1 (321)	4.5	\$	375.00 \$ 1,687.50	Review of Change Management and IT Operations Walkthrough (2.8) + Discussion with Nathan Reddick on review comments on walkthroughs (1.2) + Discussion with Ben Wells to discuss current status, project plan and YE procedures (0.5)
17-Oct-2013	3rd Quarter (0004)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	8.0	\$	275.00 \$ 2,200.00	Reviewed AR Lead (2.2); Reviewed AR Aging Analysis (2.4); Reviewed Misc. AR Lead (3.4)
18-Oct-2013	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00 \$ 210.00	Discussion with M. Hickenbotham regarding fresh-start and convenience date
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00 \$ 228.00	Reviewed the patriot coal organizational chart and updated EY's system for all changes
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$	190.00 \$ 1,178.00	Tested Journal entries for high risk accounts that occurred during Q3
18-Oct-2013	3rd Quarter (0004)	Hester, Maura (US013176749)	Staff/Assistant-Grade 3 (443)	0.6	\$	190.00 \$ 114.00	Prepared Patriot Coal engagement letter
18-Oct-2013	YE - ARO (0050)	Johnson, Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$	430.00 \$ 860.00	Patriot Examination of for selenium treatment technology (BCR) and response of audit team on potential 3rd QTR adjustments related to its use.
18-Oct-2013	3rd Quarter (0004)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.4	\$	190.00 \$ 1,406.00	Tested stock option expense
18-Oct-2013	3rd Quarter (0004)	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	3.0	\$	275.00 \$ 825.00	Review of income tax workpapers.
18-Oct-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	3.0	\$	275.00 \$ 825.00	Documented request for Mainframe confirm (.4); Reviewed logical access testing (2.6)
18-Oct-2013	General (0000)	Sullivan, Shannon Maureen (US013356692)	Senior-Grade 4 (424)	1.0	\$	275.00 \$ 275.00	Performed Environmental Assessment as part of Climate Change and Sustainability Services group's review over switch to BioChemical Reactor Technology
18-Oct-2013	3rd Quarter (0004)	Hornburg, David E (US011340148)	Executive Director-Grade 4 (134)	0.5	\$	525.00 \$ 262.50	Reviewed third quarter quarterly tax workpapers
18-Oct-2013	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00 \$ 301.00	Discussion with Joe Beckerle, Patriot Controller, and Katie Winkelman, Patriot Asst. Controller, regarding insurance recovery
18-Oct-2013	3rd Quarter (0004)	Cody, Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.2	\$	430.00 \$ 1,376.00	Review of q3- inventory (1.3); review of Asset Retirement Obligation (.6); review of other revenue (.7); discussion with Ryan Beckman on Q3 status and open items (.6)
18-Oct-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00 \$ 262.50	Meeting with S. Miller and M. Redenius to discuss strategy and approach to fresh start timing
18-Oct-2013	General (0000)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00 \$ 344.00	Meeting with Mike Hickenbotham and Sarah Miller on fresh start accounting

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Date	Client/Project	Staff	Grade	Hours	Rate	Amount	Notes
25-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
18-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	2.4	\$ 275.00	\$ 660.00	Coordinated with Maura Hester (EY staff) and Ashley Andrews (Patriot Accounting Manager) to test journal entries
18-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Met with Joe Beckerle (Patriot Controller), Katy Winkelmann (Patriot Asst. Controller) and Matt Redenius (EY) to discuss Insurance Claim Receivable status
18-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.0	\$ 275.00	\$ 1,100.00	Reviewed Other Revenue Lead (3.1); Reviewed Net Gain/Loss on disposals report (.9)
21-Oct-2013	WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.1	\$ 275.00	\$ 2,227.50	Review of the land management walkthrough:walkthrough debrief with the audit team (0.3), reviewing the narratives (0.4), actual review of the walkthrough, walkthrough control workbook (7.4),
21-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.6	\$ 275.00	\$ 165.00	Discussion with Sarah Huelsing (EY) regarding Q3 return to provision.
21-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0	\$ 375.00	\$ 750.00	Reviewing Q3 tax workpapers and memo (.9); Reviewing federal Return to Provision workpapers (.3); Discussions with David Hornburg and Matt Gabrielson of EY regarding the profession fees analysis and how RTP adjustments for professional fee analysis would impact the tax provision (.8)
21-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.2	\$ 275.00	\$ 2,530.00	Reviewed Investments in Other Assets (3.9); Discussed WWMV Bankruptcy with Katy Winkelmann, Assistant Controller (.9); Reviewed Accounts Payable & Other Current Liabilities Lead (4.4)
21-Oct-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	3.7	\$ 525.00	\$ 1,942.50	Review of form 10-q and related disclosures for completeness and accuracy
21-Oct-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review Form 10-Q for completeness and accuracy of quarterly review
21-Oct-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.6	\$ 190.00	\$ 1,634.00	Tested Selenium for the third quarter and documented results on the selenium rollforward (6.3). Tested the Analytical Overall Review and obtained fluctuation explanations from Patriot personnel (2.3).
21-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	7.7	\$ 190.00	\$ 1,463.00	Updated client assist list (.5); Performed Manage change testing applications (7.2)
21-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.7	\$ 430.00	\$ 2,021.00	Review Form 10-Q for completeness and accuracy of quarterly review
21-Oct-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Discussion with R Beckmann (EY) regarding selenium adjustment for Q3 and Q3 status.
21-Oct-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.1	\$ 275.00	\$ 302.50	Performed Mainframe change management testing (1.1)
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$ 430.00	\$ 387.00	meeting with Katy Winkelmann to discuss selenium, WWMV, rejected contracts
22-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	reviewing Q3 tax workpapers and memo
22-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.5	\$ 275.00	\$ 2,612.50	Documented support for Rejected Contracts (4.2); Reviewed Equity Rollforward (2.3); Reviewed Revenue by Mine (2.5); Discussed Revenue by Mine fluctuations with Jessica Wubker, Director of External Reporting (.5)
22-Oct-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.2	\$ 525.00	\$ 1,680.00	Review Form 10-Q for completeness and accuracy of quarterly review
22-Oct-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	6.1	\$ 375.00	\$ 2,287.50	Review of land management walkthrough.
22-Oct-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.7	\$ 190.00	\$ 1,653.00	Tested the Long Term Debt lead (4.4). Documented Board of Director meeting minutes, compensation committee minutes, and audit committee minutes (2.4) Reviewed Income Statement for the third quarter and agreed expenses to supporting documentation (1.9).
22-Oct-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	4.0	\$ 275.00	\$ 1,100.00	follow-up requests with Alyson Dildine, IBM Consultant (1.5), detail review testing for logical access (1.4), detail review testing MC-05 (1.1)
22-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	9.2	\$ 190.00	\$ 1,748.00	Update control testing status tracker (.2); Prepared testing for manage change applications (4.8); Performed testing for manage change related to the Fixed Asset System (2.1); Tested HFM (Hyperion) for manage change controls (2.1)
22-Oct-2013	WT - Review of IA (0013)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.8	\$ 275.00	\$ 2,145.00	Review of the treasury walkthrough prepared by IA (3.2), aligning the treasury walkthrough to our current year 404 strategy (0.6), preparing the equity walkthrough (3.7), updating the control status (0.3)
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.2	\$ 430.00	\$ 1,376.00	Review of client responses to selenium liability questions raised by EY specialists and cash flow analyses

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Date	Client/Project	Employee Name (ID)	Grade	Hours	Rate	Amount	Amount	Description
25-Sep-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$ 420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$ 301.00	review of rejected contract accrual
22-Oct-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.1	\$	430.00	\$ 903.00	Review 10Q for appropriate figures and disclosures and submitted comments to company
22-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$ 301.00	Discussion with Jack Lushelski, Patriot CFO, on insurance settlement
23-Oct-2013	General (0000)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.5	\$	275.00	\$ 412.50	Q3 Tax Review - Meeting with David Hornburg (EY), and Sarah Huelsing (EY), to discuss Q3 workpapers and related questions.
23-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.5	\$	275.00	\$ 412.50	Q3 Income Tax Review - Reviewed documentation for Return to Provision and analysing RfP adjustment related to Professional Fees.
23-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0	\$	375.00	\$ 750.00	Reviewing federal Return to Provision workpapers
23-Oct-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$	275.00	\$ 2,227.50	Reviewed Earnings Per Share Calculation (2.4); Reviewed Weighted Average Shares Calculation (3.2); Reviewed Stock Comp Expense Reconciliation (2.5)
23-Oct-2013	WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	6.1	\$	275.00	\$ 1,677.50	Breaking down the land management walkthrough between coal reserves, reclamation and royalties (1.8), creating new Significant Classes of Transactions for reclamation and royalties, including related What Could Go Wongs, updating the control status and amending Combined Risk Assessment (4.3)
23-Oct-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.9	\$	190.00	\$ 1,501.00	Created prepared by client listing for the Hobet Mine to obtain documents needed to test the Hobet Mine controls (5.7). Created prepared by client listing for the Paint Creek Mine to obtain documents needed to test the Paint Creek Mine controls (2.2)
23-Oct-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0	\$	275.00	\$ 275.00	Discuss testing of Logical Access controls with Chelsie Lee (EY) (1.0)
23-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.0	\$	190.00	\$ 1,520.00	Update control testing status tracker (.5); Completed testing of manage change controls (4.2); Review of IA manage change controls (.3); Selected sample and sent out the request for manage change controls(1.2); Complete manage change testing for remaining applications(2.8);
23-Oct-2013	3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	2.0	\$	525.00	\$ 1,050.00	review of return to tax provision (.9); meeting with S. Huelsing and M. Gabrielson to discuss return to provision items
23-Oct-2013	3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$ 344.00	review of equity .8
23-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$	275.00	\$ 137.50	Q3 Tax Review - Clearing review notes related to income tax workpapers.
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.9	\$	430.00	\$ 1,247.00	Review of liabilities subject to compromise
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$	430.00	\$ 645.00	Review Form 10-Q for completeness and accuracy of quarterly review
24-Oct-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.6	\$	430.00	\$ 1,548.00	review of selenium adjustment
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.2	\$	275.00	\$ 330.00	Q3 Income Tax Review - Drafting Q3 Tax Review Memo
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.8	\$	275.00	\$ 495.00	Q3 Income Tax Review - Return to provision analysis & documentation in Tax Review Memo.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.2	\$	275.00	\$ 330.00	Q3 Income Tax Review - Return to provision analysis - determining isolated impact of reorg expense return to provisions entires.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.8	\$	275.00	\$ 220.00	Q3 Income Tax Review - Revisions to Q3 Tax Review Memo - inputing client explanations for return to provision differences
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$	275.00	\$ 137.50	Q3 Income Tax Review - Tangible property regulations inserted to Tax Review Memo.
24-Oct-2013	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.0	\$	275.00	\$ 275.00	Q3 Tax Review - Meeting with David Hornburg (EY), and Sarah Huesling (EY) to discuss Q3 issues: RfP and Q3 professional fees calculation.
24-Oct-2013	WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.8	\$	275.00	\$ 2,145.00	Updating the walkthrough controls for coal reserves, royalties and reclamation
24-Oct-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	4.0	\$	375.00	\$ 1,500.00	Review of Federal Return to Provision workpapers
24-Oct-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.1	\$	375.00	\$ 1,537.50	Review of selenium estimate adjustment documentation.

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
24-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$	275.00	\$	2,172.50	Prepared Overall Analytical Review (OAR) (2.4); Reviewed OAR fluctuation explanations (4.2); Reviewed Audit Committee book (1.3)
24-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review of insurance claims and related accounting treatment and consultations
24-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review client's selenium memo
24-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$	190.00	\$	627.00	Analyzed a listing of Journal Entries and filtered the listing to select Journal Entries for testing (3.0); Selected a sample of journal entries (.3)
24-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.2	\$	190.00	\$	988.00	Created prepared by client listing for Corporate to obtain documents needed to test the Corporate level controls
24-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.9	\$	275.00	\$	522.50	Testing of IT General Controls status meeting with Chelsie Lee (EY) and Sameer Vasudeva (EY) (.8), Followed up with A Dildine (IBM) related to outstanding items (.3), Discussed review notes with Chelsie Lee (EY) (.8)
24-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	8.5	\$	190.00	\$	1,615.00	Updated testing matrix for manage change control with testing results (.5); Completed review of all manage change testing for all applications (8.0);
24-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Review of treatment of deal cost on tax provision
24-Oct-2013 3rd Quarter (0004)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	4.8	\$	525.00	\$	2,520.00	Read & provide comments on 10-Q
24-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of backstop plans with Knighthead
24-Oct-2013 General (0000)	Gabrielson,Matthew Todd (US012232275)	Senior Manager-Grade 3 (213)	1.3	\$	430.00	\$	559.00	Analyze income tax provision treatment of third party service provider fee amounts.
24-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.5	\$	375.00	\$	187.50	Attended status update meeting for update on testing with Ben Wells and Chelsie Lee
24-Oct-2013 3rd Quarter (0004)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.5	\$	525.00	\$	262.50	Discuss the 3rd quarter significant items with M. Redenius
25-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.6	\$	275.00	\$	990.00	Documented Tax Walkthrough
25-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Discussion with David Hornburg and Matt Gabrielson of EY regarding how Return to Provision adjustments for professional fee analysis would impact the tax provision
25-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.8	\$	375.00	\$	1,800.00	Review of Q3 independence (1.6) and overall analytical review (3.2)
25-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.5	\$	275.00	\$	1,787.50	Conference call with John McHale (Patriot Engineer), Katy Winkelmann (Asst. Controller) & Matt Redenius (EY Sr. Manager) (1.0) to discuss selenium installation cost components; Prepared Selenium Adjustment documentation (5.5)
25-Oct-2013 General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00	Discussion with S. Huelsing and M. Gabrielson regarding return to provision
25-Oct-2013 WT - Land Management (0014)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.7	\$	275.00	\$	742.50	Created the environmental liability Significant Class of Transaction and related What Could Go Wroongs (.8); Prepared the walkthrough (1.7); amended the Combined Risk Assessment (.2)
25-Oct-2013 TOC - Principal Test (0022)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.7	\$	375.00	\$	1,762.50	Review of completeness tests for review and monitoring controls (1.5) and our designation of controls as prevent or review/monitoring (3.2)
25-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$	190.00	\$	627.00	Tested journal entries for reasonableness as part of quarterly journal entry testing
25-Oct-2013 TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	9.0	\$	190.00	\$	1,710.00	Performed technical review testing for logical access walkthrough (9);
25-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$	525.00	\$	577.50	Review of walkthrough templates on sales process documentation
25-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.8	\$	375.00	\$	300.00	Reviewed backstop agreement
25-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$	190.00	\$	1,045.00	10-Q Tie out for the third quarter.
28-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.4	\$	275.00	\$	1,210.00	Prepared Tax Walkthrough
28-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.4	\$	190.00	\$	1,406.00	Created an Interim Prepared by client listing to obtain support for controls that we will be independently testing.
28-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.2	\$	190.00	\$	228.00	Reviewed controls tested by Internal Audit
28-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
28-Oct-2013 WT - Land Management (0014)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	3.2	\$	430.00	\$	1,376.00	Review of coal sales walkthrough (1.6) discussion with Jordan Scott around sample testing approach (1.0); review of Q3 equity (.6)
28-Oct-2013 WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.8	\$	375.00	\$	1,800.00	Review of coal reserve portion of land management WT process (4.8).
28-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.8	\$	275.00	\$	1,045.00	Review of the mine visit TOCs (performed by IA) at Federal, Dodge Hill, Highland, Midland & Panther
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.3	\$	430.00	\$	129.00	Review of EQR comments on 10Q
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.6	\$	430.00	\$	258.00	Review of EY audit committee materials to be presented to Audit Committee at upcoming meeting
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.4	\$	430.00	\$	172.00	Review of board minutes for impact on quarterly review
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.4	\$	430.00	\$	602.00	Review of fixed asset impairment memo and client documentation
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.9	\$	430.00	\$	817.00	Review of liabilities subject to compromise and rejected contracts
28-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0	\$	375.00	\$	375.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate; updating analysis on RTP VA allocation impact
28-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.6	\$	375.00	\$	1,350.00	Updates made to quarterly review memorandum in response to M Redenius and M Hickenbotham review notes.
28-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.9	\$	275.00	\$	2,447.50	Reviewed Journal Entry Testing (4.6); Reviewed Interim Request listing (3.5); Discussed Interim Requests with Ashley Andrews, Patriot Accounting Manager (.8)
28-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.6	\$	275.00	\$	165.00	Updated listing of outstanding items (.6)
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	\$	525.00	\$	630.00	Review of rights offering and discussion of rights offering with Peter Hornecker of national office
28-Oct-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$	525.00	\$	315.00	Review proposed accounting policy changes in fresh start accounting
28-Oct-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	1.0	\$	525.00	\$	525.00	Participate in conference call w/ M. Redenius, M. Hickenbotham, and A. Soures to discuss term sheet for the debt/warrants
28-Oct-2013 General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$	525.00	\$	210.00	Discussion with Alex Soures regarding draft term sheet
28-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	1.0	\$	375.00	\$	375.00	Conference call with P. Hornecker, M. Hickenbotham, S. Miller, and M. Redenius to discuss term sheet and questions related to backstop lenders and obligation to purchase loans plus warrants.
28-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.5	\$	525.00	\$	787.50	Patriot tax provision review- review and comment on return to provision adjustment
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.9	\$	430.00	\$	387.00	Call with Peter Hornecker, Mike Hickenbotham, Alex Soures - EY, to discuss accounting for backstop agreement financing.
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$	430.00	\$	301.00	Meeting with Joe Beckerle to perform standard fraud and legal inquiries and discuss Q3 Status
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Meeting with Rob Mead, treasurer to discuss insurance claim
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$	430.00	\$	344.00	Review of summary review memorandum for Q3 audit procedures
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$	525.00	\$	682.50	Discussion of 10q modifications and global settlements with EQR Saphian
28-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$	525.00	\$	367.50	Review of Summary Review Memo and Overall Analytical Review for Q3
28-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$	430.00	\$	215.00	Documentation and review of insurance claim adjustment
29-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$	275.00	\$	577.50	Prepared Tax Walkthrough
29-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.2	\$	275.00	\$	55.00	Review of IA's corporate level controls
29-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.2	\$	190.00	\$	1,368.00	Created an Corporate Prepared by client listing to obtain support for controls that we will be independently testing.
29-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.9	\$	190.00	\$	361.00	Obtained support for controls that we will be independently testing at the Corporate level.
29-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	2.0	\$	375.00	\$	750.00	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
29-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.6		\$	275.00	\$	1,540.00	Review of the mine visit TOCs (performed by IA) at Federal, Dodge Hill, Highland, Midland & Panther
29-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	2.0		\$	375.00	\$	750.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate with D. Hornburg (.8); updating analysis on RTP VA allocation impact (1.2)
29-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.1		\$	275.00	\$	2,502.50	Prepared Selenium Adjustment Summary (6.4); Prepared Selenium Cost Analysis (2.7)
29-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.4		\$	275.00	\$	385.00	Reviewed Manage Change walkthrough review comments
29-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5		\$	525.00	\$	787.50	Review and prep of summary review memorandum for third quarter.
29-Oct-2013 General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	4.2		\$	525.00	\$	2,205.00	Review SRM, OAR, and 3rd Quarter
29-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0		\$	525.00	\$	525.00	Review and revise tax provision workpapers and provide comments
29-Oct-2013 General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	1.3		\$	375.00	\$	487.50	Patriot Coal - Review of Warrant terms. Provided comments back on the summary of terms to the engagement team as well as added additional comments on the initial term sheet that was Friday
30-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5		\$	430.00	\$	215.00	Meeting with Joe Bean, Patriot General Counsel, J Scott, and R Beckmann to discuss quarterly update on legal matters
30-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.1		\$	275.00	\$	1,127.50	Review of IA's corporate level controls
30-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4		\$	190.00	\$	1,216.00	Prepared testing of controls performed independently by EY
30-Oct-2013 Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2		\$	375.00	\$	1,200.00	Review of prepared by client listing where we request certain documents from Patriot to prepare for interim worksteps.
30-Oct-2013 WT - Tax Accounting (0015)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.1		\$	275.00	\$	1,127.50	Prepared Tax Walkthrough
30-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.3		\$	275.00	\$	2,557.50	Prepared Overall Analytical Review (3.6); Prepared Selenium Cost Analysis (2.4); Prepared Discount Rate testing (3.3)
30-Oct-2013 General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.3		\$	190.00	\$	57.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
30-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0		\$	525.00	\$	525.00	Review tax provision workpapers and provide comments
30-Oct-2013 TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.2		\$	190.00	\$	418.00	Created an Corporate Prepared by client listing to obtain support for controls that we will be independently testing.
30-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.3		\$	375.00	\$	487.50	Legal meeting with Joe Bean (Patriot General Counsel), M Redenius (EY), and R Beckmann (EY)
30-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2		\$	525.00	\$	1,155.00	Review of impairment memorandum and supporting schedules for third quarter
30-Oct-2013 General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.8		\$	525.00	\$	420.00	Review of tax memo for third quarter and VA allocation
30-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	0.5		\$	525.00	\$	262.50	Review and revise tax provision memo
31-Oct-2013 General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.0		\$	430.00	\$	430.00	Review of quarterly review legal memo
31-Oct-2013 3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.1		\$	430.00	\$	1,333.00	Review revised 10-Q and responses to review comments
31-Oct-2013 3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5		\$	275.00	\$	137.50	Q3 Tax Review - Clearing review comments related to the Memo.
31-Oct-2013 TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.3		\$	275.00	\$	1,457.50	Review of IA's corporate level controls
31-Oct-2013 TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	5.4		\$	190.00	\$	1,026.00	Tested Hobet mine compensation and benefits level controls (5.4)
31-Oct-2013 TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.0		\$	275.00	\$	275.00	walkthrough review comments (.7), IBM SOC report analysis (.3)
31-Oct-2013 TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.3		\$	375.00	\$	112.50	Completed detailed review of walkthroughs for Logical Access, Manage Change and Operations and provided review comments to Senior Ben Wells
31-Oct-2013 3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.0		\$	375.00	\$	375.00	Tax Professional fees discussion for 2012 RTP and 2013 estimate with D. Hornburg and M. Garbrison
31-Oct-2013 3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2		\$	375.00	\$	1,200.00	Revisions to impairment workpapers in response to M Redenius and S Miller review notes.
31-Oct-2013 3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9		\$	275.00	\$	2,172.50	Prepared Quarterly Representation Letter (2.6); Reviewed Selenium Rollforward (3.4); Reviewed Selenium Accretion Expense (1.9)
31-Oct-2013 3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.5		\$	190.00	\$	1,615.00	Tied out the third quarter 10-Q.

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25-Sep-2013 General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8				
				\$	525.00	\$	420.00
31-Oct-2013 3rd Quarter (0004)	Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	1.0	\$	525.00	\$	525.00
31-Oct-2013 WT - FSCP (0019)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$	275.00	\$	577.50
31-Oct-2013 3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$	275.00	\$	137.50
			Σ hours =		851.8	Σ (hours*rate) =	\$ 248,217.50

Call with Katy Winkelmann (Patriot Asst. Controller), Joe Beckerle (Controller), Matt Redenius (EY Sr. Mgr), Jordan Scott (EY Mgr), Mike Hickenbotham (EY Partner) to discuss Q3 accounting topics
 Review and revise tax provision memo
 Transferring the Financial Statement Close Process
 Walkthrough to Equity (.9); Updating the CRAs & ensuring the strategy was appropriately followed.
 Q3 Tax Review - discussion with D. Hornburg. regarding revised Memo

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Exhibit 0-2
Tax Hours

Employee	Title	Description	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	Review tax impact of preliminary allocation of professional fees	08-Oct-2013	\$525.00	1.0	\$525.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	discussion of status with Matt Gabrielson, EY Senior manager, for 382 and attribute reduction timing given settlement of issues with Unions and new timetable for emergence	11-Oct-2013	\$600.00	0.3	\$180.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	review of summary terms for rights offering and other transactions submitted 10/9/13 for tax implications and for preparation for meeting with Patriot tax personnel.	16-Oct-2013	\$600.00	2.6	\$1,560.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Meeting with Rich Hoffman, Director of Tax, and Kim Lionberger, Patriot Senior Manager, and David Hornburg, EY Executive Director, to discuss Sections 108 & 382 and next steps in determining calculations (2.5); Document meeting notes and conclusions (.2)	17-Oct-2013	\$600.00	2.7	\$1,620.00	Federal Consulting Services
Hornburg,David E (US011340148)	Executive Director-Grade 4 (134)	Attend meeting at Patriot with Rich Hoffman, Director of Tax, and Kim Lionberger, Patriot Senior Manager, and Stan Deptula, EY Partner, to discuss bankruptcy tax issue	17-Oct-2013	\$525.00	2.5	\$1,312.50	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Analyze treatment of ELA under §382 as a built in gain item	18-Oct-2013	\$600.00	0.3	\$180.00	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Analyze treatment of excess Loss accounts on subsidiaries of the group under the §382 provisions for Built in gain recognition	24-Oct-2013	\$600.00	3.1	\$1,860.00	Federal Consulting Services
Stone,Trevor (US012967678)	Senior-Grade 2 (422)	Q3 Tax Review - Deferred Tax Flux Analysis.	28-Oct-2013	\$275.00	0.5	\$137.50	Federal Consulting Services

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
07-Oct-2013	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	0.8	\$ 275.00	\$ 220.00	Prepared September Invoice
08-Oct-2013	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Prepared September Invoice
08-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	1.0	\$ 275.00	\$ 275.00	Prepare September time and expense detail for monthly fee application
10-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Prepare September time and expense detail for monthly fee application
14-Oct-2013	Cody,Diane L. (US011469803)	Senior Manager- Grade 3 (213)	2.8	\$ 430.00	\$ 1,204.00	Review and revise September monthly time and expense detail.
15-Oct-2013	Stone,Trevor (US012967678)	Senior-Grade 2 (422)	0.5	\$ 275.00	\$ 137.50	Working with Ryan Beckmann and Sherry Oothout regarding billing issues and time entry details.
21-Oct-2013	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.4	\$ 375.00	\$ 900.00	Discussions with L Peterson (Foley) regarding challenges to interim fee statement by US Trustee (.6) and research into time submissions in question (1.8)
			Σ hours =	11.6	Σ (hours*rate) = \$	3,864.00

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
Unbilled Hours from October:							
01-Oct-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	2.1	\$ 525.00	\$ 1,102.50	Meeting with Patriot to discuss fresh start convenience date and status of accounting issues. Meeting attendees M. Redenius, M. Hickenbotham, C. Zuidema, J. Scott (EY); J Beckerle, K. Winkelman (Patriot Controller, Asst. Controller).
November Hours							
01-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.7	\$ 275.00	\$ 467.50	Review of the mine visit test of controls (performed by internal audit) at Federal, Dodge Hill, Highland, Midland & Panther
01-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of internal audit's corporate level controls
01-Nov-2013	WT - Financial Statement Close Process (0019)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Prepared the Equity walkthrough (3.1); updated the Combined Risk Assessment (.6); updated the test of control status document (.6)
01-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	6.0	\$ 190.00	\$ 1,140.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
01-Nov-2013	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	0.1	\$ 190.00	\$ 19.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
01-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with M. Redenius, S. Miller, and M. Hickenbotham to discuss fresh start accounting issues and related timing.
01-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Call with Mike Hickenbotham, Matt Redenius and Chris Ziedema to discuss fresh start plan and upcoming meeting with client
01-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	6.3	\$ 190.00	\$ 1,197.00	Tested Hobet mine level compensation and benefits controls (3.1); Tested Hobet mine level coal inventory contrls (3.2)
01-Nov-2013	WT - Land Management (0014)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	8.2	\$ 375.00	\$ 3,075.00	Review of walkthrough of reclamation portion of land management process (4.2) and walkthrough portion of royalty section (4.0)
01-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Prepared Inflation Rate testing (1.1); Prepared 3rd Party Analysis of Selenium Costs (2.3); Tested Selenium Sample Support (1.3); Tested Installation Cost Assumptions (1.7)
01-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.4	\$ 190.00	\$ 266.00	Created paper profile documents in the audit system to have record of our testing for Q3 and documentation we have obtained.
01-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	Tied out the third quarter 10-Q.
04-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Review of Internal Audit's testing of Financial Statement Close Process (.3), land management (.3) & coal sales controls (.2)

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04-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.3	\$ 275.00	\$ 357.50	Review of (EY) independently tested controls
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review client-prepared memo and supporting spreadsheets related to adjustment of selenium accrual in Q3
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.6	\$ 525.00	\$ 840.00	Review overall analytic review for Q3 procedures
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review quarterly summary memo in workpapers
04-Nov-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.2	\$ 375.00	\$ 450.00	Review of Q3's letter of representation for completeness
04-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.8	\$ 275.00	\$ 2,420.00	Tested Selenium Inflation Rates (6.6); Cleared Overall Analytical Review review notes (2.2)
04-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	8.2	\$ 190.00	\$ 1,558.00	typed out the 10-q for the third quarter
04-Nov-2013	TSRS (0010)	Peck V,Myron K (US011639486)	Executive Director-Grade 3 (133)	3.3	\$ 525.00	\$ 1,732.50	ITGC Walkthrough Review
04-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.9	\$ 430.00	\$ 817.00	Review of 10Q changes
04-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2	\$ 430.00	\$ 946.00	Review of Q3 GAAP checklist
04-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of selenium changes and documentation including discussions with engineers and Redenius
04-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Review of rep letter compared to firm guidance
04-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Discuss selenium accrual adjustment with Mike Hickenbotham and Matt Redenius
04-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Analysis and write-up of the analysis of selenium remedial costs based on prior cost support provided by Patriot engineering staff.
04-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$ 375.00	\$ 825.00	Meeting with Ryan Beckmann to prepare interim audit plan
04-Nov-2013	Interim - Inventories - Coal (0025)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.3	\$ 375.00	\$ 862.50	Discussion with K Farmar, EY Staff, to discuss interim coal procedures.
04-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.8	\$ 190.00	\$ 1,672.00	Documented coal inventory lead sheets (2.1), documented lower of cost or market calculations for Black Oak and Gateway Eagle Mines (6.7)
04-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	6.1	\$ 275.00	\$ 1,677.50	Review of Internal Audit's tests of mine level controls
04-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Reviewing and testingg Internal Audit control for financial statement close process
04-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
05-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Review of independently tested controls

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05-Nov-2013	General (0000)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Updating interim testing strategy
05-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Review of Internal Audit's testing of Financial Statement Close Process (.2), land management (.7) & coal sales (.2) controls
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.2	\$ 525.00	\$ 105.00	Meeting with Joe Beckerle and Matt Redenius to discuss audit committee materials.
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Meeting with Katy Winkelmann (Patriot Asst. Controller) and Matt Redenius to discuss open questions on selenium accrual
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	\$ 525.00	\$ 315.00	Review audit committee materials prepared by client as part of audit committee meeting
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	\$ 525.00	\$ 157.50	Review legal slides for audit committee meeting
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review selenium memo prepared by internal specialist Chip Johnson and related files
05-Nov-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	1.8	\$ 375.00	\$ 675.00	finalizing Q3 tax memo
05-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Reviewed Company Selenium Treatment Memo (2.3); Reviewed union collective bargaining agreements (5.6)
05-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.2	\$ 190.00	\$ 798.00	Prepared quarterly engagement for archive
05-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	tied out the 10-q for the third quarter
05-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	updating budget to actuals (.5), mainframe admin review (.5), planning of estimated hours to complete (.3)
05-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Call with Bob Viets, Audit Committee Chairman, to discuss materials provided in accordance with SAS 61
05-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.8	\$ 430.00	\$ 1,634.00	Review of selenium accrual
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets, Audit Committee Chairman, to discuss materials provided in accordance with SAS 61
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Review of legal update and contingencies for third quarter
05-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of selenium changes and documentation including discussions with engineers and Redenius
05-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Bob Viets (Audit Committee Chairman) to preview prior to audit committee meeting. Call included myself, Mike Hickenbotham and Matt Redenius
05-Nov-2013	Bankruptcy (LSTC)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.3	\$ 430.00	\$ 1,419.00	Fresh start project plan review
05-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of Internal Audit tests of control - mine level controls
05-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	5.9	\$ 190.00	\$ 1,121.00	Tested Hobet mine level capital expenditures controls (4.3); Tested Hobet mine level compensation benefits controls (1.6)
05-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.6	\$ 190.00	\$ 1,634.00	Documented lower of cost or market calculations for Black Stallion, American Eage, Guyan, and Peerless mines.
05-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Reviewing and Retesting Internal Audit control for Coal Sales
05-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.6	\$ 190.00	\$ 874.00	Reviewing and Retesting Internal Audit control for financial statement close process

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05-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.5			
					\$ 190.00	\$ 285.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
06-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Review of Internal Audit's testing of Financial Statement Close Process (.3), land management (2.4) & coal sales (.4) controls
06-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$ 275.00	\$ 2,227.50	Reviewed Peabody and Arch Settlements (4.0); Prepared Quarterly Checklists (4.1);
06-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Updated control testing status
06-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.7	\$ 430.00	\$ 301.00	Discussion with John McHale - Patriot Engineer of selenium estimates
06-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion with M Hickenbotham on fresh start accounting issues.
06-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.7	\$ 525.00	\$ 1,417.50	Fresh start planning meeting and discussion of key issues with C Zuidema
06-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Review of revised version of Form 10-Q
06-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Analysis and write-up of the analysis of selenium remedial costs based on prior cost support provided by Patriot engineering staff.
06-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Prepared compensation and benefit controls for the corporate level
06-Nov-2013	TOC - Principal Test (0022)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	4.3	\$ 275.00	\$ 1,182.50	Review of (EY) independently tested controls
06-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	3.5	\$ 190.00	\$ 665.00	Prepared status and list of items we need to obtain from client for Hobet Mine level controls
06-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.4	\$ 190.00	\$ 1,596.00	Documented coal inventory flyover report and inventory rollforward for Black Oak Mine
06-Nov-2013	TOC - Review of IA (0021)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	4.7	\$ 190.00	\$ 893.00	Documented and reviewed mine level controls for following mines: Midland, Highland, Federatl, Dodge Hill, and Panther
06-Nov-2013	WT - Tax Accounting (0015)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	7.3	\$ 375.00	\$ 2,737.50	Discussion with C Macharia regarding tax process while Patriot is in bankruptcy (1.2) and review of income tax walkthrough (6.1)
06-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Reviewing and Retesting Internal Audit control for Coal Sales
06-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0			
					\$ 190.00	\$ 380.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)

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06-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.8	\$ 430.00	\$ 1,204.00	Meeting to discuss fresh start with Katy Winklemann and Joe Beckerle
06-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	Review of selenium accrual adjustment
07-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Updating control testing status to reflect all controls tested and reviewed by internal audit
07-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	3.7	\$ 275.00	\$ 1,017.50	Review of Internal Audit's testing of Financial Statement Close Process (.4), land management (.3), & coal sales (3.0) controls
07-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.9	\$ 525.00	\$ 997.50	Meeting with Mike Hickenbotham, Matt Redenius, Jordan Scott, Ryan Beckman and Shiva Natrajan to discuss internal control testing and substantive testing approach in light of fresh start accounting
07-Nov-2013	3rd Quarter (0004)	Huelsing,Sarah Michelle (US012481531)	Manager-Grade 2 (322)	5.0	\$ 375.00	\$ 1,875.00	finalizing Q3 tax memo
07-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.2	\$ 275.00	\$ 2,255.00	Reviewed Backstop Agreement (2.4); Prepared Independence checklist (5.8)
07-Nov-2013	3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.8	\$ 190.00	\$ 722.00	Independence and 8-K filings
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.8	\$ 430.00	\$ 344.00	Attendance at Q3 audit committee meeting.
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.5	\$ 430.00	\$ 215.00	Discussion with Katy Winklemann, Asst. Controller, regarding accounting for selenium
07-Nov-2013	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$ 430.00	\$ 645.00	Review of 10Q changes
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Attended Audit committee meeting with the Board of Directors for Q3
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Post-Interim Event with M Redenius, S Miller and J Scott to discuss updated planning and controls testing approach
07-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of warrant terms and potential equity structure
07-Nov-2013	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	8.0	\$ 525.00	\$ 4,200.00	Engagement quality review of Q3 workpapers
07-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Attend audit committee meeting
07-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.9	\$ 375.00	\$ 1,837.50	Preparation for meeting with S Miller, M Hickenbotham, M Redenius (All EY) to discuss changes to audit approach as a result of internal control opinion change (2.5); Participation is previously mentioned meeting
07-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.6	\$ 275.00	\$ 440.00	Internal team meeting to discuss changes in the audit strategy. Meeting was held with M Hickenbotham, M Redenius, R Beckmann, S Miller and J Scott.
07-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	Reviewed Land Management Controls tested by Internal Audit
07-Nov-2013	TOC - Principal Test (0022)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.4	\$ 190.00	\$ 1,026.00	Prepared Land Management Controls independently tested by EY
07-Nov-2013	TOC - Principal Test (0022)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	3.3	\$ 190.00	\$ 627.00	Tested Hobet Mine level compensation and benefits controls (3.3)

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07-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.3	\$ 190.00	\$ 1,007.00	Documented coal inventory rollforward and shipping reports for Black Oak Mine
07-Nov-2013	TOC - Review of IA (0021)	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Documented and reviewed mine level controls for following mines: Midland, Highland, Federatl, Dodge Hill, and Panther (4.3)
07-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.4	\$ 190.00	\$ 836.00	update test of controls workpapers to reflect open items and items needing reviewed.
07-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.8	\$ 190.00	\$ 532.00	Prepared Materials & Supplies Inventory walkthrough
08-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Updating the control status to reflect all controls tested and reviewed by internal audit
08-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.1	\$ 275.00	\$ 1,952.50	Reviwed 8-K's (1.2); Reviewed 10-Q Tie Out (5.9)
08-Nov-2013	3rd Quarter (0004)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	2.6	\$ 190.00	\$ 494.00	Prepare third quarter for archiving
08-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	tied out the 10-q for the third quarter
08-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	4.7	\$ 275.00	\$ 1,292.50	Review of IBM SOC 1 review (report around IBM's controls) covereing Manage Change, Logical Access, and OT walkthroughs (2.7), detail review of Manage Change testing (1.2), detail review of Logical Access testing (.8)
08-Nov-2013	3rd Quarter (0004)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	0.9	\$ 430.00	\$ 387.00	clearing of review notes related to accrued expenses (.3); equity (.2); coal sales (.2); payables (.2)
08-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Review of Engagement Quality Reviewer (R Saphia) comments and impairment documentation
08-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Prepared Prepaid / Other Current Assets Lead Sheet
08-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Review of Internal Audit's testing of Financial Statement Close Process (1.8), land management (1.7) & coal sales (1.6) controls
08-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Testing Coal Inventory corporate controls
08-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.0	\$ 190.00	\$ 190.00	update mine level test of controls to determine which controls are complete
08-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	7.3	\$ 190.00	\$ 1,387.00	Completed logical access testing for new users and terms users (2.0); Updated Summary of Control Deficiencies (.3); Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server (5.0)
08-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.8	\$ 375.00	\$ 300.00	Review of IBM SOC 1 review (report around IBM's controls) covereing Manage Change, Logical Access, and OT walkthroughs
08-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.7	\$ 190.00	\$ 1,463.00	Prepared Materials & Supplies Inventory walkthrough
11-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.8	\$ 275.00	\$ 1,045.00	Reviewing scoping documentation based on the most updated quarterly review and management forecast (1.4), updating planning documentation based on executive comments (2.4)

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11-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$ 275.00	\$ 907.50	Coordinated walkthrough of Capital Expenditures with Katie DeCarli (EY)
11-Nov-2013	TOC - Review of IA (0021)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.4	\$ 190.00	\$ 1,216.00	Retested controls done by Internal audit for dodge hill and panther mines
11-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
11-Nov-2013	WT - Review of IA (0013)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.2	\$ 190.00	\$ 1,558.00	Documented materials and supplies inventory walkthrough
11-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	8.1	\$ 190.00	\$ 1,539.00	Discussed Capital Expenditure Walkthrough with Ryan Beckmann, EY Senior (3.3); Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.2); Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.6)
11-Nov-2013	3rd Quarter (0004)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	6.2	\$ 375.00	\$ 2,325.00	Review of 10-Q financial tie-out
11-Nov-2013	3rd Quarter (0004)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.8	\$ 275.00	\$ 1,320.00	Reviewed third quarter financial statement tie out
11-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.1	\$ 190.00	\$ 969.00	Tied out the 10-Q for the Third quarter.
11-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Detail review of new user testing (1.4); Detail review of terminated user testing (1.2); review comments compiled and sent to staff Chelsie Lee for new user and terminated user testing (1.0)
11-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	1.2	\$ 190.00	\$ 228.00	Tested other deposit balance
11-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.4	\$ 275.00	\$ 2,035.00	Review of Internal Audit Mine level controls
12-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	updating combined risk assessment documentation based on change in audit strategy from an integrated audit to non-integrated audit
12-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Review Backstop Rights Purchase Agreement for audit considerations
12-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.7	\$ 375.00	\$ 262.50	Review of backstop agreement executed 11/4 for audit considerations
12-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of DS and terms on peabody settlement for audit considerations
12-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of back stop agreement and accounting implications
12-Nov-2013	TOC - Principal Test (0022)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Test Coal Inventory controls
12-Nov-2013	TOC - Principal Test (0022)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	4.2	\$ 190.00	\$ 798.00	Review testing of coal inventory controls

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12-Nov-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
12-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.4	\$ 190.00	\$ 76.00	Discussed with Victoria Stone (client contact) about necessary documentation for the Capital Expenditure Walkthrough (.4)
12-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	5.7	\$ 190.00	\$ 1,083.00	Discussed Capital Expenditure Walkthrough with Ryan Beckmann, EY Senior (.9); Documented the Capital Expenditure Additions portion of the Capital Expenditure Walkthrough (4.8);
12-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared and documented the Capital Expenditure Walkthrough
12-Nov-2013	3rd Quarter (0004)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$ 190.00	\$ 1,178.00	Tied out the 10-Q for the Third quarter.
12-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.3	\$ 275.00	\$ 357.50	Follow-up on Windows technical review requests with Tim Howard (IBM) related to general system security settings (1.3)
12-Nov-2013	Bankruptcy (LSTC)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.1	\$ 375.00	\$ 412.50	Fresh start weekly update meeting with J Beckerle (Controller), K Winkelmann (Asst. Controller), D Cody (EY) and M Hickenbotham(EY)
12-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.3	\$ 190.00	\$ 1,577.00	Documented Panther Mine coal inventory
12-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Prepared the Interim Property, Plant and Equipment rollforward documentation as of 9/30/2013.
12-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.1	\$ 275.00	\$ 2,227.50	Review of IA Mine level controls
13-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	6.0	\$ 430.00	\$ 2,580.00	Review of fresh start audit program
13-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.5	\$ 430.00	\$ 1,075.00	Meeting with Katy Winklemann assistant controller and Jessica Wubker, Manger of Financial Reporting to discuss fresh start
13-Nov-2013	Planning (0001)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2	\$ 375.00	\$ 1,200.00	Discussion with Shiva Natarajan (EY) to help respond to questions by S Miller (EY) on her review of the integrated audit memo.
13-Nov-2013	Planning (0001)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	6.8	\$ 275.00	\$ 1,870.00	Clearing executive comments in the planning documents (mine control approach memo)
13-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Weekly status call with client to discuss fresh-start accounting plan and issues. Attendees Mike Hickenbotham, Matt Redenius, Dave Rogan, Chris Ziedema of EY and Joe Beckerle, Katy Winkelmann, and Jessica Wubker of Patriot.
13-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.3	\$ 375.00	\$ 112.50	Review and analyze backstop agreement and potential freestanding implications of the backstop agreement from the note.
13-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Accounting research on reorganization value and allocation to specific mine complexes.

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13-Nov-2013	General (0000)	Zuidema, Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Meeting to discuss accounting and reporting issues. Attendees: M. Hickenbotham, M. Redenius, C. Zuidema and D. Rogan (EY) and J. Beckerle and K. Winkelman (Patriot Coal)
13-Nov-2013	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	discussion of valuation methods with Joe Beckerle (Patriot Controller) and Matt Redenius
13-Nov-2013	TOC - Principal Test (0022)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Prepared Coal Sales Corporate Walkthrough
13-Nov-2013	TOC - Principal Test (0022)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Completed the testing of coal inventory controls
13-Nov-2013	TOC - Review of IA (0021)	Noise, Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.4	\$ 190.00	\$ 1,216.00	Reviewed and reperformed a sample of controls tested by Internal Audit for Federal and Highland Mines
13-Nov-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)
13-Nov-2013	TSRS (0010)	Wells, Benjamin E (US012919293)	Senior-Grade 1 (421)	0.7	\$ 275.00	\$ 192.50	Discussed Windows technical review questions with Chelsie Lee, Ernst & Young Staff
13-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell, Michael (US012889458)	Senior-Grade 1 (421)	1.0	\$ 275.00	\$ 275.00	Prepared testing analysis of selenium adjustment estimate
13-Nov-2013	Bankruptcy (LSTC)	Cody, Diane L. (US011469803)	Senior Manager-Grade 3 (213)	1.0	\$ 430.00	\$ 430.00	Meeting with Joe Beckerle (Patriot Controller), Katy Winkelman (Asst. Controller) to discuss progress on fresh start accounting
13-Nov-2013	Interim - Inventories - Coal (0025)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	9.1	\$ 190.00	\$ 1,729.00	Documented Black Stallion coal inventory
13-Nov-2013	WT - Tax Accounting (0015)	Macharia, Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	2.6	\$ 275.00	\$ 715.00	Preparation of tax walkthrough
13-Nov-2013	TOC - Review of IA (0021)	Macharia, Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	5.1	\$ 275.00	\$ 1,402.50	Review of Internal Audit Mine level controls
14-Nov-2013	TOC - Principal Test (0022)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Prepared Coal Sales Corporate Walkthrough
14-Nov-2013	TOC - Principal Test (0022)	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Prepared test of control request list for Paint Creek Mine
14-Nov-2013	TSRS (0010)	Lee, Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Performed technical reviews of Microsoft Windows Server, Microsoft SQL Server, Oracle Database and IBM AIX Server. A tech review is a analysis of the underlying technical environment which servers run on (password settings, administrative access, security configuration.)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	0.5	\$ 375.00	\$ 187.50	Reviewed status of IT control and walkthroughs
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.2	\$ 190.00	\$ 228.00	Discussed the testing of the Coal Reserves controls with Ryan Beckmann, EY Senior
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.6	\$ 190.00	\$ 684.00	Prepared and documented the Coal Reserves testing templates and documents
14-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared the Capital Additions section of the Capital Expenditure Walkthrough (2.1); Prepared the Capital Disposals section of the Capital Expenditure Walkthrough (1.2)
14-Nov-2013	General (0000)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Patriot Assessment of mine water treatment discharge costs and support using the BCR technology.
14-Nov-2013	YE - Income Taxes (0043)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.5	\$ 375.00	\$ 1,687.50	Review of prepaid and other current assets interim substantive testing
14-Nov-2013	YE - Non-pension post-retireme (0044)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.6	\$ 375.00	\$ 975.00	Discussions with S Natarajan (EY) to walk him through our interim procedures including our testing of Other Post Employment Benefits (1.5) and Coal Inventory (1.1).
14-Nov-2013	Bankruptcy (LSTC)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.3	\$ 375.00	\$ 1,237.50	Discussions with M Redenius and D Cody to discuss fresh start plan
14-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.3	\$ 190.00	\$ 247.00	Prepared client request listing for materials and supplies inventory test of controls
14-Nov-2013	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Documented Guyan coal inventory
14-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	6.8	\$ 190.00	\$ 1,292.00	Substantively tested the prepaid rent account (6.0) and spkoe with Nyosha Houston, Patriot Accountant II, about the prepaid rent account and the documentations needed to support the balance. (.8)
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.0	\$ 190.00	\$ 190.00	Discussed how to document Property, Plant and Equipment with Ryan Beckmann.
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Prepared the Accrued Royalties lead schedule and selected specific mines for detail testing
14-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	4.0	\$ 190.00	\$ 760.00	Prepared the Interim Property, Plant and Equipment rollforward documentation as of 9/30/2013.
14-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	7.7	\$ 275.00	\$ 2,117.50	Review of Internal Audit's Mine level controls
15-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Call with M Redenius and S Miller (.4); Prepare summary of call minutes (.6)
15-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	0.2	\$ 375.00	\$ 75.00	Meeting with P Hornecker and A Soures to review debt issuance documents
15-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Discussion with Alex Soures regarding debt/equity roadmap
15-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.3	\$ 375.00	\$ 112.50	Follow-up with P Hornecker to discuss whether the backstop agreement was outstanding for longer than the emergence date
15-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	2.4	\$ 525.00	\$ 1,260.00	Review and revise project plan and timeline for fresh start accounting.

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15-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	2.9	\$ 275.00	\$ 797.50	Prepared Coal Sales Corporate Walkthrough
15-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.3	\$ 190.00	\$ 57.00	Discussed with Victoria Stone, Accountant, documents related to the Capital Expenditure walkthrough additions
15-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared and documented the Capital Expenditure Walkthrough- Additions and Disposals
15-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	detail review of logical access walkthrough
15-Nov-2013	General (0000)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	4.0	\$ 430.00	\$ 1,720.00	Assessment of mine water treatment discharge costs and support using the BCR technology.
15-Nov-2013	YE - PP&E (0041)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.2	\$ 375.00	\$ 825.00	Walk through of PP&E procedures with R Beckmann
15-Nov-2013	YE - Non-pension post-retiree (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Review of prior year documentation of the various retiree healthcare plans to determine testing approach for current year audit
15-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.6	\$ 190.00	\$ 114.00	Discussed with Ryan Beckmann, EY senior, the procedures that would need to be completed for Coal Sales test of controls
15-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.7	\$ 190.00	\$ 703.00	Prepared and documented the test of controls template for Coal Sales
15-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	7.9	\$ 190.00	\$ 1,501.00	Documented Guyan and Peerless coal inventory
15-Nov-2013	Interim - Prepaid Expenses (0027)	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	7.8	\$ 190.00	\$ 1,482.00	Tested the equipment deposits and documented payment support (5.2) review intangible documentation for the testing (2.6)
15-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	6.2	\$ 275.00	\$ 1,705.00	Prepared testing approach for Coal Reserves (1.1), Mine Development (1.3), Advance Royalties (2.1), Construction in Progress (1.7)
15-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.6	\$ 190.00	\$ 1,444.00	Prepared Coal Reserve Schedule, mine development schedule, Construction in progress additions schedule, Depletion expense schedule and the Property, plant and equipment lead schedule.
15-Nov-2013	TOC - Review of IA (0021)	Macharia,Caroline Waruguru (US013260655)	Senior-Grade 3 (423)	8.3	\$ 275.00	\$ 2,282.50	Review of Internal Audit Mine level controls
18-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.0	\$ 190.00	\$ 570.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
18-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.4	\$ 190.00	\$ 1,216.00	Tested Property Plat and Equipment for Interim.
18-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.4	\$ 190.00	\$ 456.00	Discussed details of the capital expenditure process, specifically asset disposals, with Victoria Stone , Patriot Coal Accountant,

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18-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	5.7	\$ 190.00	\$ 1,083.00	Prepared and documented the Cycle Count Control of the Capital Expenditure Walkthrough (2.3); Prepared and documented the Depreciation Control of the Capital Expenditure Walkthrough (1.5); Discussed capital expenditure walkthrough approach with R Beckmann (1.9)
18-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.2	\$ 275.00	\$ 330.00	Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefit and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
18-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	6.2	\$ 275.00	\$ 1,705.00	Reviewed prior year documentation (including narrative, claims testing, participant data testing and payments testing) related to Other Post Employment Benefits to determine suitable approach for current year testing
18-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.3	\$ 190.00	\$ 437.00	Prepared coal inventory confirmations
18-Nov-2013	Interim - PP&E (0030)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.2	\$ 375.00	\$ 450.00	Discussion with R Beckmann (EY) on testing sample sizes for fixed asset interim testing.
18-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.9	\$ 275.00	\$ 1,347.50	Determined PP&E testing approach (3.2) and made selections (1.7) for Royalties
18-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	1.9	\$ 275.00	\$ 522.50	Discussed capital expenditure walkthrough approach with K. DeCarli
18-Nov-2013	WT - Compensation & Benefits (0016)	Cody,Diane L. (US011469803)	Senior Manager-Grade 3 (213)	2.7	\$ 430.00	\$ 1,161.00	Review of accounting for investments walkthrough(.8), review of treasury walkthrough (1.1), review of equity (.8)
18-Nov-2013	WT - Compensation & Benefits (0016)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.3	\$ 190.00	\$ 817.00	Review and revise compensation and benefits walkthrough workpapers after EY management review by Jordan Scott
18-Nov-2013	Mine Visit (0020)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	1.2	\$ 275.00	\$ 330.00	Coordinated Capital Expenditure Walkthrough requests over the phone with Steve Carnell, Hobet Mine Controller
18-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.1	\$ 190.00	\$ 589.00	Documented control examples in Materials and Supplies Inventory walkthrough
18-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discussion with M Redenius and S Miller regarding reorg value and issues on fair value considerations
19-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.8	\$ 430.00	\$ 774.00	Call with Joe Beckerle, Duff & Phelps, Blackstone to discuss reorg value and valuation methodology for fresh start
19-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2	\$ 430.00	\$ 946.00	Review of rights offering for accounting implications
19-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
19-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	Tested Property Plat and Equipment for Interim.
19-Nov-2013	Client Discussions/Communication (0011)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Discussed Coal Sales invoices and documentation with Natasha Bealer, Accounting Supervisor

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19-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Discussed the testing of the Coal Reserves controls with Ryan Beckmann, EY Senior (1.1); Prepared and documented the coal reserves test of controls testing template (4.8); Prepared and documented the Coal Sales test of controls workbooks (1.2)
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Discussion with Katy Winkelmann (Patriot - Asst Controller) to obtain a better understanding of the coal act liability and the life insurance liability associated with retirees.
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.8	\$ 275.00	\$ 495.00	Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefits and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
19-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.8	\$ 275.00	\$ 770.00	Reviewed prior year documentation (including narrative, claims testing, participant data testing and payments testing) related to Other Post Employment Benefits to determine suitable approach for current year testing
19-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.7	\$ 275.00	\$ 192.50	Discussion with R Beckmann and K DeCarli on approach for fixed asset sample selections.
19-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.1	\$ 275.00	\$ 302.50	Discussion with senior manager (M Redenius) on testing approach for workers compensation and Other Post Employment Benefits.
19-Nov-2013	Interim - Inventories - Coal (0025)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.4	\$ 275.00	\$ 385.00	Internal discussion with K Farmar around nature and extent of procedures performed over coal inventory
19-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	8.4	\$ 190.00	\$ 1,596.00	Documented Peerless Mine coal inventory balance (3.1); documented market rate reasonableness testing for coal inventory (5.3)
19-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.3	\$ 275.00	\$ 907.50	Determined PP&E testing approach (2.6) and made selections (.7) for Construction In Process Additions
19-Nov-2013	Client Discussions/Communication (0011)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	2.0	\$ 375.00	\$ 750.00	Valuation methodology discussion with S Miller (EY), M Redenius (EY), J Beckerle, Controller, Duff and Phelps representatives and Blackstone representatives.
19-Nov-2013	WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	5.4	\$ 275.00	\$ 1,485.00	Prepared Coal Sales Corporate Walkthrough
19-Nov-2013	General (0000)	White,Brian (US013288386)	Staff/Assistant-Grade 4 (444)	2.0	\$ 190.00	\$ 380.00	Valuation methodology review
19-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Meeting with M Hickenbotham, S Miller, P Hornecker, A Soares, M Redenius to discuss the Backstop Rights Purchase Agreement
19-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Call with M Hickenbotham, S Verma, P Hornecker, A Soares, M Redenius to discuss fresh start valuation methodology
19-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Call with Matt Redenius, Peter Hornecker and Alex Soares to discuss accounting implications of notes/warrant agreement
19-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	conf call w/ Matt Redenius, Alex Soares, and Sarah Miller regarding debt/equity/derivative roadmap

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19-Nov-2013	General (0000)	Rodriguez,Nancy Walton (US012464159)	Staff/Assistant-Grade 1 (441)	1.0	\$ 190.00	\$ 190.00	Analyzing Parties of Interest List and Firm's Client Databases for purposes of the Supplemental Connections Check
19-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.8	\$ 375.00	\$ 300.00	Call with S Miller, M Hickenbotham, S Miller, P Hornecker, A Soures, M Redenius to discuss backstop agreement
20-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.4	\$ 190.00	\$ 646.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
20-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.6	\$ 190.00	\$ 1,064.00	Tested Property Plant and Equipment at Interim.
20-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	3.8	\$ 430.00	\$ 1,634.00	Meetings with Katy Winklemann, Assistant Controller to discuss fresh start and legacy liabilities
20-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.6	\$ 190.00	\$ 304.00	Discussed Coal Sales testing of controls with Ryan Beckmann, EY Senior
20-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	6.3	\$ 190.00	\$ 1,197.00	Prepared and documented the Coal Sales Test of Controls hard copy examples
20-Nov-2013	YE - Non-pension post-retireme (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Discussions with Bob Brines (Patriot - Cost Containment Manager) and Jim Linden (Patriot - Workers Compensation Manager) to obtain a better understanding of the Other Post Employment Benefits and workers compensation processes, which is needed to determine nature, timing and extent of substantive procedures.
20-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.8	\$ 275.00	\$ 220.00	Discussion with senior manager (M Redenius.) on testing approach for workers compensation and Other Post Employment Benefits.
20-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	9.3	\$ 190.00	\$ 1,767.00	Documented Peerless Coal inventory balance (8.1); Selected contracts used in testing marking rate reasonableness for coal inventory pricing (1.2)
20-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	5.8	\$ 275.00	\$ 1,595.00	Determined PP&E testing approach (4.5) and made selections (1.3) for Mine Development
20-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.8	\$ 275.00	\$ 1,045.00	Determined PP&E testing approach for Coal Reserves (2.2) and Depletion Expense (1.6)
20-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	7.4	\$ 275.00	\$ 2,035.00	Prepared the walkthrough for the impairment process.
20-Nov-2013	TSRS (0010)	Vasudeva,Sameer (US013383316)	Manager-Grade 1 (321)	3.0	\$ 375.00	\$ 1,125.00	Review of Information Technology Risk Assurance controls and walkthroughs
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.5	\$ 375.00	\$ 562.50	Completed reviewing the purchase agreement for audit considerations
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.5	\$ 375.00	\$ 562.50	Review of the Backstop Rights Purchase Agreement for audit considerations
20-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze the Summary of Principal Terms of backstop agreement
20-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Discussion with Mike Hickenbotham and Matt Redenius to generate plan to address fresh-start accounting issues and timing of measurement of Other Post Employment Benefits liability

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20-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discussions with Joe Beckerle (Controller), Jack Lushefski (CFO) and Mike Hickenbotham related to financial statement reporting timeline and fresh-start reporting issues
20-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discussion with Matt Radenius on accounting for liabilities up through and upon emergence
20-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	0.2	\$ 375.00	\$ 75.00	Draft summary of and questions regarding backstop agreement.
20-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.5	\$ 525.00	\$ 787.50	Discussion with M Redenius on royalty rates
20-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion of valuation matters with J Beckerle (Patriot Controller), J Lushefski (CFO) and Blackstone
20-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Review of convenience date matters
20-Nov-2013	General (0000)	Basinski,Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.9	\$ 430.00	\$ 817.00	call with Duff & Phelps, discussions with M Redenius, M Hickenbotham and the C Zuidema.
21-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.7	\$ 430.00	\$ 1,161.00	Discussions with Dave Uebelheck (EY TAS) on royalty rates (1.5), research guidance (.9), discussion with Joe Beckerle on royalty rates (.3)
21-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Consulted with Ryan Beckmann about Property Plant and Equipment testing for interim.
21-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.2	\$ 190.00	\$ 1,178.00	Tested Property Plant and Equipment at Interim.
21-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Senior-Grade 1 (421)	5.0	\$ 275.00	\$ 1,375.00	Documentation of selenium remediation memo and change of accounting estimate (3.4). Updating workpapers and detailed testing of individual cost assumptions for environmental remediation (1.1), meeting with Chip Johnson of EY environmental team (.5)
21-Nov-2013	Internal Meetings (0052)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.6	\$ 275.00	\$ 165.00	Added meeting notes to document items discussed during prior week strategy update meeting to include in audit files
21-Nov-2013	Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.9	\$ 275.00	\$ 1,072.50	Cleared executive review notes related to the bankruptcy walkthrough
21-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.6	\$ 190.00	\$ 1,064.00	Documented Peerless coal inventory balance (3.4); documented coal acre-feet calculation for Black Oak Mine (2.2)
21-Nov-2013	Interim - PP&E (0030)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	4.1	\$ 275.00	\$ 1,127.50	Determined PP&E testing approach (2.8) and made selections (1.3) for Depreciation Testing
21-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	0.4	\$ 275.00	\$ 110.00	Documented change in strategy for the impairment process from rely to not rely on controls (documentation in GAMx, ASM addendum, and meeting notes)
21-Nov-2013	WT - Financial Statement Close Process (0019)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	2.1	\$ 275.00	\$ 577.50	Prepared the walkthrough for the impairment process.
21-Nov-2013	WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	3.6	\$ 275.00	\$ 990.00	Prepared Coal Sales Corporate Walkthrough
21-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.4	\$ 190.00	\$ 456.00	Review and revise coal reserves portion of land management walkthrough after management review by Jordan Scott

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21-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Status meeting with Manager, Sameer Vasudeva, to discuss walkthough review comments (0.3)
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Accounting and Economic discussion around the treatment of the backstop agreement with M Redenius and M Hickenbotham
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze Summary of Principal Terms of backstop agreement
21-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Created a document of questions and key terms related to Summary of Principal Terms of backstop agreement
21-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Researched updating certain liabilities of the predecessor company
21-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.5	\$ 525.00	\$ 787.50	Discussion with M Redenius regarding fresh start legacy liability audit plan
21-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Meeting to discuss valuation issues regarding Other Post Employment Benefits
21-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Review of valuation issues for leases vs reserve bases
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	0.6	\$ 430.00	\$ 258.00	Reserach opinion guidance (AICPA vs. PCAOB standards)
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.7	\$ 430.00	\$ 1,161.00	Draft memo on convenience date accounting upon emergence
22-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.2	\$ 430.00	\$ 946.00	Discussion with D Uebelhack regarding fresh start legacy liability plan (1.5); Review of fresh start legacy liability audit plan (.7)
22-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Tested Property Plant and Equipment at Interim.
22-Nov-2013	Executive Review - 404 (0005)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	review of bankruptcy walkthrough
22-Nov-2013	YE - Provisions, accrued, & ot (0045)	O'Connell,Michael (US012889458)	Senior-Grade 1 (421)	3.0	\$ 275.00	\$ 825.00	Documentation of selenium remediation memo and change of accounting estimate
22-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	2.0	\$ 430.00	\$ 860.00	Review and revise Asset Retirement Obligation workpapers
22-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.3	\$ 375.00	\$ 487.50	Discussion with M Hickenbotham regarding bankruptcy emergence logistics (scheduling, allocation of work, etc.)
22-Nov-2013	Bankruptcy (LSTC)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	3.1	\$ 275.00	\$ 852.50	Cleared executive review notes related to the bankruptcy walkthrough
22-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.8	\$ 190.00	\$ 912.00	Documented materials and supplies inventory test of controls from the Hobet Mine
22-Nov-2013	TOC - Principal Test (0022)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	1.2	\$ 275.00	\$ 330.00	Discussion with Marge O'Connell (Patriot - Payroll Manager) and Sonya Butler (Patriot - HR Coordinator) to obtain a better understanding of the payroll process, which determines the testing approach for certain payroll controls
22-Nov-2013	TOC - Review of IA (0021)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	4.2	\$ 275.00	\$ 1,155.00	Review of test of controls related to the compensation and benefits process

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22-Nov-2013	Client Discussions/Communication (0011)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	0.6	\$ 275.00	\$ 165.00	Discussed Repairs and Maintenance testing approach with A Andrews, Patriot Accounting Manager
22-Nov-2013	WT - Review of IA (0013)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	5.1	\$ 375.00	\$ 1,912.50	Review of procurement to pay test of controls (3.1) and coal sales - mine level walkthrough (2)
22-Nov-2013	WT - Review of IA (0013)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.4	\$ 275.00	\$ 2,310.00	Prepared Environmental Liability - Selenium Walkthrough
22-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	3.2	\$ 190.00	\$ 608.00	Review and revise coal reserve portion of land management walkthrough after management review by Jordan Scott
22-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Performed physical security testing for Charleston, WV data center
22-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Drafting the roadmap for the warrants issued
22-Nov-2013	General (0000)	Verma,Siddharth (US013412513)	Manager-Grade 2 (322)	1.0	\$ 375.00	\$ 375.00	Review and analyze the warrant and loan agreement
22-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	Call with Mike Hickenbotham, Matt Redenius and Ken Marceron (EY) to discuss 12/31/13 audit opinion language discussion w/ Matt Redenius re: liabilities and convenience date
22-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.4	\$ 525.00	\$ 210.00	
22-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Discussion with Ken Marceron (EY National office) regarding the type of opinion to issue
22-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	\$ 525.00	\$ 367.50	Review of status of coal sales walkthrough documentation with Jordan Scott
24-Nov-2013	General (0000)	Soures,Alexander J. (US012521963)	Manager-Grade 3 (323)	2.3	\$ 375.00	\$ 862.50	Patriot Coal - Review of summary of terms for term loan, LC and CF as well as drafting questions and summary of backstop agreement
24-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.7	\$ 275.00	\$ 467.50	Documenting operations walkthrough (1.7)
25-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	9.0	\$ 275.00	\$ 2,475.00	Review Capital Expenditure Walkthrough (6.4); Prepare Capital Expenditure Walkthrough Supplement (2.6)
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	2.9	\$ 430.00	\$ 1,247.00	Review of disclosure statement
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.4	\$ 430.00	\$ 1,892.00	Review of liabilities valuation and strawman
25-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.5	\$ 430.00	\$ 645.00	meeting with Katy Winklemann (Patriot Asst. Controller), John McHale (VP Engineering), S Miller on adopted selenium technology
25-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.2	\$ 525.00	\$ 630.00	Discussion on fresh start timing and recording of balance sheet as of 12/31/13 with M Hickenbotham, S Miller, K Marceron.
25-Nov-2013	General (0000)	Basinski,Benjamin P. (US011512680)	Senior Manager-Grade 4 (214)	1.5	\$ 430.00	\$ 645.00	discussion with M Hickenbotham, C Zuidema, and S Miller regarding fresh start timing
25-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	2.0	\$ 190.00	\$ 380.00	Discussed Property Plant and Equipment testing for Interim with Ryan Beckmann, Senior associate.
25-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	6.7	\$ 190.00	\$ 1,273.00	Documented and Tested Property Plant and Equipment for Interim testing.
25-Nov-2013	YE - Non-pension post-retiree (0044)	Natarajan,Shiva (US012567353)	Senior-Grade 3 (423)	8.7	\$ 275.00	\$ 2,392.50	Finalized selections for coal act participant testing (2.4) and pay rate change testing (3.1); reviewer compensation and benefits test of controls (3.2)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
25-Nov-2013	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 3 (213)	1.0	\$ 430.00	\$ 430.00	Selenium cost model discussion with M Redenius, K Winkelman (Asst Controller) and J McHale (VP Engineering)
25-Nov-2013	Internal Meetings (0052)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	1.6	\$ 375.00	\$ 600.00	Meeting with M Redenius and M Hickenbotham to discuss engagement letter required once Patriot emerges from bankruptcy.
25-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.4	\$ 190.00	\$ 266.00	Documented coal inventory test of control sample from Paint Creek Mine
25-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	2.2	\$ 190.00	\$ 418.00	Documented Peerless Mine coal inventory
25-Nov-2013	WT - Compensation & Benefits (0016)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.8	\$ 190.00	\$ 912.00	Discussed the Compensation and Benefits process with Shiva Natarajan, EY Senior 3 (1.1); Documented Compensation and Benefits Controls and Cleared any Review notes (3.7)
25-Nov-2013	TOC - Review of IA (0021)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	4.9	\$ 375.00	\$ 1,837.50	Review of coal sales walkthrough.
25-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	5.6	\$ 190.00	\$ 1,064.00	Documented Royalties walkthrough as a part of the land management process
25-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.3	\$ 190.00	\$ 627.00	Prepared and documented Coal Sales Controls
25-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Documenting logical access walkthrough
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	Call with Joe Beckerle to discuss selenium valuation methodology (use of third party) and communication process/protocols
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.0	\$ 525.00	\$ 525.00	Call with Matt Redenius, Chip Johnson, Joe Beckerle, Katy Winkelmann, and Patriot engineers to discuss Monte Carlo method of valuing selenium liability
25-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	Discuss measurement of actuarial liabilities for fresh-start with Mike Hickenbotham, Matt Redenius, Chris Ziedema, and Peter Hornecker
25-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.5	\$ 525.00	\$ 262.50	conf call w/ M. Hickenbotham, M Redenius and S Miller regarding emergence matters
26-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	8.1	\$ 275.00	\$ 2,227.50	Prepare Reclamation Walkthrough
26-Nov-2013	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	4.3	\$ 430.00	\$ 1,849.00	Research on valuation of other post employment liabilities upon emergence
26-Nov-2013	General (0000)	Zuidema,Christopher J (US011246728)	Partner/Principal-Grade 1 (111)	1.5	\$ 525.00	\$ 787.50	Discussion on resourcing and planning for year-end with M Hickenbotham, M Redenius, and S Miller
26-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	\$ 525.00	\$ 577.50	Discussion of reorg value concepts with K Winkelmann (Patriot Asst Controller) and J Beckerle (Controller) including equity estimates from blackstone
26-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	\$ 525.00	\$ 1,155.00	Discussions with C Zuidema on valuation approach on health care, black lung accrual and ARO, and selenium
26-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	1.9	\$ 190.00	\$ 361.00	Discussed Property Plant and Equipment testing for Interim with Ryan Beckmann, Senior associate.
26-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	7.1	\$ 190.00	\$ 1,349.00	Documented and Tested Property Plant and Equipment for Interim testing.

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26-Nov-2013	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.1	\$ 190.00	\$ 779.00	Documented materials and supplies tests of controls from Hobet Mine
26-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	4.3	\$ 190.00	\$ 817.00	Prepared and Documented the Procurement to Pay Process Test of Controls and the Walkthrough (2.8); Tested Treasury Controls (.9); Documented the Treasury Bill Confirmation (.6)
26-Nov-2013	Interim - Inventories - Coal (0025)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Documented coal inventory test of control sample from Paint Creek Mine
26-Nov-2013	Client Discussions/Communication (0011)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	1.7	\$ 430.00	\$ 731.00	Meeting with katy Winklemann (asst. controller) and Joe Beckerle (Controller) to discuss reorg value and valuation of liabilities
26-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	3.1	\$ 190.00	\$ 589.00	Prepared and documented Coal Sales Controls
26-Nov-2013	A Binder (0008)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	0.7	\$ 190.00	\$ 133.00	Prepared Engagement Letter
26-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	2.2	\$ 275.00	\$ 605.00	Documenting change management process walkthrough (2.2)
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	\$ 525.00	\$ 682.50	Call with Katy Winklemann, Joe Beckerle, Mike Hickenbotham, and Matt Redenius to discuss convenience date, actuarial valuations of legacy liabilities, enterprise value of company
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	\$ 525.00	\$ 420.00	Call with Mike Hickenbotham, Matt Redenius, Peter Hornecker, Mark Dieli, Tai Danmala, Ken Marceron (all EY) to discuss measurement of actuarial liabilities for predecessor versus successor period.
26-Nov-2013	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.4	\$ 525.00	\$ 735.00	Meeting with Matt Redenius, Mike Hickenbotham, Chris Zeidema to discuss action item list and questions to be addressed related to fresh start accounting
26-Nov-2013	General (0000)	Hornecker,Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.9	\$ 525.00	\$ 472.50	conf call w/ M Hickenbotham, M Redenius, S Miller, T Danmola, M Dieli, K Marceron (all EY) regarding emergence matters
26-Nov-2013	General (0000)	Danmola,Taiwo (US012017570)	Partner/Principal-Grade 1 (111)	1.0	\$ 600.00	\$ 600.00	Consultation on emergence accounting and impact of Other Post Employment Benefits plans
27-Nov-2013	TOC - Principal Test (0022)	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	7.9	\$ 275.00	\$ 2,172.50	Prepare Reclamation Walkthrough
27-Nov-2013	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 4 (134)	1.0	\$ 525.00	\$ 525.00	Discussion with M Redenius regarding fresh start legacy liability audit plan
27-Nov-2013	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	\$ 525.00	\$ 892.50	Review of compensation and benefit walkthrough
27-Nov-2013	Interim - PP&E (0030)	Hester,Maura (US013176749)	Staff/Assistant-Grade 3 (443)	5.5	\$ 190.00	\$ 1,045.00	Documented and Tested Property Plant and Equipment for Interim testing.
27-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	1.1	\$ 190.00	\$ 209.00	Performed Procure to Pay control testing around approval of requisitions
27-Nov-2013	TOC - Principal Test (0022)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.6	\$ 190.00	\$ 494.00	Prepared and Documented the Procurement to Pay Process Test of Controls and the Walkthrough

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Nov-2013	TSRS (0010)	Wells,Benjamin E (US012919293)	Senior-Grade 1 (421)	0.3	\$ 275.00	\$ 82.50	Reviewing Windows operating system testing as part of Information Technology testing (0.3)
27-Nov-2013	WT - Review of IA (0013)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	4.9	\$ 190.00	\$ 931.00	Documented Coal Inventory walkthrough based on interim coal inventory procedures
27-Nov-2013	WT - Land Management (0014)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	1.1	\$ 190.00	\$ 209.00	Documented Royalties walkthrough as a part of the land management process
27-Nov-2013	WT - Land Management (0014)	DeCarli,Katherine E. (US013175373)	Staff/Assistant-Grade 3 (443)	2.3	\$ 190.00	\$ 437.00	Prepared and documented Coal Sales Controls
12-Nov-2013	Bankruptcy court submissions (0053)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	3.2	\$ 375.00	\$ 1,200.00	Preparation of audit strategies addendum to finalize documentation of audit strategy due to the change in opinion from a 404 based opinion to a non-404 based opinion.
				1,097.7	Σ		
				Σ hours =	(hours*rate)	\$ 302,655.50	=

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate
Golightly, Kim O (US011370353)	Partner/Principal-Grade 1 (111)	Review and analyze recognized built in loss issue.	11/05/13	\$ 600	1.0	\$ 600

1.0 \$600.00

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
05-Nov-2013	Stone, Trevor (US012967678)	Senior-Grade 2 (422)	0.8	\$ 275.00	\$ 220.00	October tax work invoice completion.
12-Nov-2013	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	6.4	\$ 275.00	\$ 1,760.00	Prepared Interim Fee Allocation Breakdown (1.8); Prepared October Invoice (4.6)
12-Nov-2013	Beckmann, Ryan M (US012918899)	Senior-Grade 1 (421)	1.8	\$ 275.00	\$ 495.00	Revised October monthly fee statement and supporting exhibits
18-Nov-2013	Scott, Jordan C. (US012548690)	Manager-Grade 1 (321)	2.3	\$ 375.00	\$ 862.50	Preparation of fee statement for October.

Σ hours = **11.3** Σ (hours*rate) = **\$ 3,337.50**

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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 Discussions/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 liabilities 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 actuarial 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)	Farmer, 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

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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	

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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 D

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Summary of Expenses by Category**

EXPENSE CATEGORY	EXPENSE AMOUNT
Ground Transportation – Mileage	\$4,678.11
Meals	\$1,753.52
Office/Other Expenses	\$3,748.61
Total	\$10,180.24

Exhibit E

**Fourth Interim Compensation Period
August 1, 2013 through December 31, 2013
Expense Detail**

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
		Σ Mileage Expenses =	\$ 250.87
		Σ Meal Expenses =	\$ -
		Σ Other Expenses =	\$ 230.95
			\$ 481.82

Exhibit B
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
06-Sep-2013	Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$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 9/2 - 9/6. 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 = \$42.38].\Home & Office
09-Sep-2013	Lunch	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$57.93	Team lunch to discuss Patriot audit status and upcoming mine visit scope - Ryan Beckmann, Jordan Scott, Diane Cody, Matt Redenius. Mike Hickenbotham, partner, approves.
09-Sep-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$11.30	mileage to Patriot offices from EY 190 Carondelete Plaza, Clayton, for planning meeting\office to client
09-Sep-2013	Mileage: Ground Trans	Menchella,John (US012919148)	Staff/Assistant-Grade 4 (444)	\$7.91	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 1 days total x 2 times per day (morning and night) x 7 miles = 14 miles\1733 Redbird Cove to 12312 Olive Blvd
10-Sep-2013	Airfare	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$809.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
10-Sep-2013	Airfare	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$826.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
10-Sep-2013	Dinner	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$20.00	Dinner while traveling to Charleston, WV for purpose of client site visit. Capped at \$20/person
10-Sep-2013	Dinner	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$19.96	Dinner in Charleston, WV for Hobet Mine Visit. Capped at \$20/person per agreement
10-Sep-2013	Mileage: Ground Trans	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 9/9 - 9/10. 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 = \$28.25].\Home & Patriot
10-Sep-2013	Mileage: Ground Trans	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. 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
11-Sep-2013	Airfare	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$617.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
11-Sep-2013	Airfare	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$617.00	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
11-Sep-2013	Dinner	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$20.00	Dinner in Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex. Capped at \$20 per agreement.
11-Sep-2013	Taxi: Ground Trans	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$35.00	Taxi from home to airport. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
11-Sep-2013	Dinner	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$20.00	Dinner while while travelling to Charleston, WV for Hobet Mine visit. Capped at \$20 per agreement
11-Sep-2013	Breakfast	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$11.22	Breakfast while in Charleston, WV for Hobet mine visit.
11-Sep-2013	Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$8.95	Breakfast in Charleston, WV for Hobet Mine Visit
11-Sep-2013	Dinner	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$40.00	Dinner with Keeley Farmar in Charleston during Mine Visit. Capped at \$20/person per agreement
11-Sep-2013	Dinner	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$20.00	Dinner while travelling to Charleston WV for Hobet mine visit. Capped at \$20 per agreement
11-Sep-2013	Taxi: Ground Trans	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$32.00	Taxi to airport from office during travel to Charleston WV for Hobet client site visit.
11-Sep-2013	Airfare	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$638.05	Round trip airfare from St. Louis to West Virginia for purpose of client site visit.
12-Sep-2013	Breakfast	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$13.45	Breakfast in Charleston, WV during Hobet Mine Visit
12-Sep-2013	Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$8.95	Breakfast in Charleston, WV for Hobet Mine Visit
12-Sep-2013	Breakfast	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$12.50	Breakfast in Charleston, WV for Hobet Mine Visit

Ernst & Young LLP
9/1/2013 - 9/30/2013
Expense Detail

12-Sep-2013 Dinner	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$100.00	Dinner while travelling to Charleston, WV for Hobet Mine visit with Matt Redenius, Diane Cody, Jordan Scott, Ryan Beckmann, Keeley Farmar, Capped at \$20/person per agreement
13-Sep-2013 Breakfast	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$9.59	Breakfast while in Charleston, WV.
13-Sep-2013 Lodging	Cody,Diane L. (US011469803)	Senior Manager-Grade 2 (212)	\$454.72	Lodging while out of town in Charleston, WV for mine site visit
13-Sep-2013 Breakfast	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$13.47	Breakfast while out of town. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Lodging	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$416.64	Lodging for 9/11 to 9/13 while in WV. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Taxi: Ground Trans	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$33.00	Taxi from airport to home. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
13-Sep-2013 Rental Car: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$139.07	Rental car in Charleston for mine visit - test of controls. Upgraded to 4 wheel drive at client request as driving in a coal mine.
13-Sep-2013 Rental Car: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$16.55	Rental car administrative charge in Charleston for mine visit - test of controls.
13-Sep-2013 Parking: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$32.21	Parking while at the hotel in Charleston, WV for visit to client site.
13-Sep-2013 Breakfast	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$12.43	Breakfast while in Charleston, WV.
13-Sep-2013 Breakfast	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$11.22	Breakfast in Charleston, WV.
13-Sep-2013 Lodging	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$624.96	Hotel in Charleston, WV from 9/10 to 9/13 Business purpose: Patriot Coal mine site visit
13-Sep-2013 Parking: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$69.00	Parking at St. Louis airport while traveling to Charleston, WV for mine visit.
13-Sep-2013 Breakfast	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$13.00	Breakfast at airport in Charleston, WV for Hobet Mine Visit
13-Sep-2013 Parking: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$56.85	Parking at airport for travel to Charleston, WV for Hobet Mine Visit
13-Sep-2013 Parking: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$36.00	Parking at hotel while out of town. Travel to Charleston, WV for Hobet Mine Visit: Hotel Parking
13-Sep-2013 Lodging	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$624.96	Lodging while in WV. Travel to Charleston, WV for Hobet Mine Visit. Hotel from 9/10 to 9/13
13-Sep-2013 Rental Car: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$230.79	Rental car from 9/10 to 9/13 while in WV. Travel to Charleston, WV for Hobet Mine Visit
13-Sep-2013 Mileage: Ground Trans	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 3 (443)	\$168.94	Milage over and above normal commute to the office. Normal commute to office = 5.5 miles 6531 Woodrow, St Louis, MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal = 17 miles each way. 6531 woodrow, st louis mo to 12312 olive blvd. 17-5.5=11.5 miles over and above normal commute each way. 13 total days x 2 times per day (morning and night) x 11.5 = 299 miles \\Home to Patriot Coal minus normal commute to office\\Home to Patriot minus normal commute
14-Sep-2013 Parking: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$24.00	mine visit - test of controls. Parking at hotel in Charleston, WV for visit to client site.(two days 9/11 and 9/12)
14-Sep-2013 Lodging	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$416.64	Lodging for 9/11 to 9/13 while in WV. Trip to Charleston, West Virginia to perform mine test of controls for the Company's Corridor G mining complex.
20-Sep-2013 Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$51.42	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. 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 4 days = 91.2 miles \\Home to Patriot Coal Corporation
20-Sep-2013 Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$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 9/16 - 9/20. 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
23-Sep-2013 Lunch	Scott,Jordan C. (US012548690)	Senior-Grade 3 (423)	\$20.45	Lunch with Ryan Beckmann to discuss test of control approach, timeline, and strategy.

Ernst & Young LLP
 9/1/2013 - 9/30/2013
 Expense Detail

27-Sep-2013 Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Staff/Assistant-Grade 4 (444)	\$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 9/23 - 9/27. 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
27-Sep-2013 Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$51.42	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. 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 4 days = 91.2 miles \Home to Patriot Coal
27-Sep-2013 Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	\$8.48	mileage to airport from EY office (190 Carondelet Plaza Clayton MO) for mine visit test of controls\office to airport
27-Sep-2013 74007999-03SHINA016	Creative Services Charges (ZZ00000051)	Und ()	\$16.50	Preparation of Audit Charges for paper, color printing, and binding expenses to produce Q1 AC result books.
27-Sep-2013 74007999-03SHINA008	Creative Services Charges (ZZ00000051)	Und ()	\$11.00	Charges for paper, color printing, and binding materials for Q2 AC meeting Preparation of Audit Charges for paper, color printing, and binding expenses to produce Q1 AC result books.
30-Sep-2013 Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$54.24	Charges for paper, color printing, and binding materials for Q2 AC meeting 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. 4 days total (Sept 23 - 26) x 2 times per day (morning and night) x 12 miles = 96 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home

<u>∑ Mileage Expenses =</u>	\$	<u>2,558.72</u>
<u>∑ Meal Expenses =</u>	\$	<u>1,753.52</u>
<u>∑ Other Expenses =</u>	\$	<u>3,517.66</u>
	\$	<u>7,829.90</u>

Ernst & Young LLP
10/1/2013 -- 10/31/2013
Expense Detail

Incur Date	Category	Employee	Rank	Expenses	Description
06-Oct-2013	General (0000)	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 (Oct 1-3) 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
07-Oct-2013	TSRS (0010)	Lee,Chelsie Shantae (US013211309)	Staff/Assistant-Grade 3 (443)	\$58.76	Mileage from home to Patriot (which is over and above normal commute to the office). Home (3905 Castleman Ave, St. Louis, Mo.) to Patriot Coal = 13 miles each way. 4 days total (Oct 7 - 10) x 2 times per day (morning and night) x 13 miles = 104 miles\3905 Castleman Ave - 12312 Olive Blvd\Home to client site, client site to home for YE testing.\Home - Patriot; Patriot - Home
07-Oct-2013	General (0000)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$13.00	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. 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 \Home to Patriot Coal
11-Oct-2013	General (0000)	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 10/7 - 10/11. 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; Patriot & home
18-Oct-2013	General (0000)	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 10/14 - 10/18. 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
25-Oct-2013	General (0000)	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 10/21 - 10/25. 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 & Client
29-Oct-2013	General (0000)	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$54.24	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. 4 days total (Oct 21, 22, 24, 25) x 2 times per day (morning and night) x 12 miles = 96 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home

∑ Mileage Expenses =	\$	378.57
∑ Meal Expenses =	\$	-
∑ Other Expenses =	\$	-
	\$	<u>378.57</u>

In re Patriot Coal Corporation
Ernst Young LLP - Expenses
November 1, 2013 through November 30, 2013

Incur Date	Category	Employee	Rank	Expenses	Description
01-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$33.90	Mileage from office to Patriot (which is over and above normal commute to the office). Office 190 Carondelet Plaza, Clayton MO to Patriot Coal = 10 miles each way. 4 days total (Oct 29, 30; Nov 1, x 2 times per day (morning and night) x 10 miles = 60miles\office to client
01-Nov-2013	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 10/28 - 11/1. 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 & Client
01-Nov-2013	Mileage: Ground Trans	Muslic,Edita (US013336496)	Staff/Assistant-Grade 4 (444)	\$10.17	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 656 W Canterbury Rd, St. Louis MO (home) and back from 10/21 - 10/25. Normal commute from 656 W Canterbury Rd to Ernst & Young office is 2.4 mi. one way. Commute to Patriot Coal is 6.8 mi. resulting in a 4.4 mi. difference each way. [(4.4 miles * 2) * .565 per mile = \$4.97 * 2 days = \$9.94].\Home to work and back
08-Nov-2013	Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$81.36	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. 6 days total (Oct 28, 30; Nov 1, 4,6,7) x 2 times per day (morning and night) x 12 miles = 144 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home
08-Nov-2013	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 11/4 - 11/8. Normal commute from 615 Clara to Ernst & Young office is 3.1 mi. one way. Commute to Patriot Coal is 15.6 mi. resulting in a 12.5 mi. difference each way. [(12.5 miles * 2) * .565 per mile = \$14.13 * 5 days = \$70.63].\Home & Patriot
08-Nov-2013	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. \7521 Byron Place to 12312 Olive Blvd
08-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$45.20	Mileage from office to Patriot (which is over and above normal commute to the office). Office (190 Carondelet Plaza, Clayton) to Patriot Coal = 10 miles each way. 4 days total (Nov 5, 6, 7 & 8). = 80 miles total\office to client
14-Nov-2013	Mileage: Ground Trans	Scott,Jordan C. (US012548690)	Manager-Grade 1 (321)	\$54.24	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. 4 days total (Nov. 11 - 14) x 2 times per day (morning and night) x 12 miles = 96 miles\537 Purdue - 12312 Olive Blvd\Home to client site, client site to home.
15-Nov-2013	Mileage: Ground Trans	Noise,Tanisha (US012919176)	Staff/Assistant-Grade 4 (444)	\$129.95	Milage over and above normal commute to the office. Normal commute to office = 5.5 miles 6531 Woodrow, St Louis, MO to 190 Carondelet Plaza, Clayton MO. Commute to Patriot Coal = 17 miles each way. 6531 woodrow, st louis mo to 12312 olive blvd. 17-5.5=11.5 miles over and above normal commute each way. 10 total days x 2 times per day (morning and night) x 11.5 = 230 miles \Home to Patriot minus norm commute
15-Nov-2013	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 11/11 - 11/15. 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
15-Nov-2013	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
22-Nov-2013	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 11/18 - 11/22. 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 Coal
22-Nov-2013	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
25-Nov-2013	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 (Nov. 18, 22, 25) 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
25-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$79.10	Mileage to Patriot Coal in excess of normal commute. EY office (190 Carondelet Plaza, Clayton MO) to Patriot Coal. 11/11, 11/12, 11/13, 11/15, 11/19, 11/20, 11/22. 7 days x 20 miles round trip = 140 miles\office to client

In re Patriot Coal Corporation
Ernst Young LLP - Expenses
November 1, 2013 through November 30, 2013

26-Nov-2013	Mileage: Ground Trans	Redenius,Matthew David (US012192437)	Senior Manager-Grade 3 (213)	\$11.30	Mileage to Patriot Coal from EY office 190 Carondelet Plaza, Suite 1300, Clayton MO 63105, 11/25/13. 20 miles round trip. \office to client
27-Nov-2013	Mileage: Ground Trans	Beckmann,Ryan M (US012918899)	Senior-Grade 1 (421)	\$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 11/25 - 11/27. 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 & Patriot Coal
27-Nov-2013	Mileage: Ground Trans	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 4 (444)	\$33.34	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 3 days in week = 58.8 miles. \Home to Patriot Coal

\$1,010.25

<u>Σ Mileage Expenses =</u>	\$	1,010.25
<u>Σ Meal Expenses =</u>	\$	-
<u>Σ Other Expenses =</u>	\$	-
	\$	<u>1,010.25</u>

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

Exhibit F

**Aggregate Compensation Period
July 9, 2012 through December 31, 2013
Summary of Fees by Professional
for Hourly Fee Services**

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED 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
Anderson, Laura	Senior Manager	\$430.00	0.4	\$172.00
Arshonsky, Mark	Partner	\$525.00	1.5	\$787.50
Atwood, Ranie J.	Senior Manager-Grade 1	\$430.00	35.5	\$15,265.00
Basinski, Benjamin P.	Senior Manager-Grade 4	\$430.00	12.4	\$5,332.00
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$190.00	631.4	\$119,966.00
Beckmann, Ryan M.	Staff/Assistant-Grade 4	\$95.00	11.3	\$1,073.50
Beckmann, Ryan M.	Senior-Grade 1	\$275.00	408.2	\$112,255.00
Binkley, Nadia	Senior-Grade 3	\$275.00	7.0	\$1,925.00
Bishop, Patrick	Staff/Assistant-Grade 4	\$190.00	4.0	\$760.00
Boillot, Sarah	Staff	\$190.00	2.7	\$513.00
Bozesky, Ann	Senior Manager	\$430.00	54.0	\$23,220.00
Chellappa, Rachel	Senior-Grade 1	\$275.00	3.4	\$935.00
Chen, David	Senior-Grade 1	\$275.00	26.0	\$7,150.00
Cody, Diane L.	Senior Manager-Grade 2	\$430.00	216.4	\$93,052.00
Cody, Diane L.	Senior Manager-Grade 2	\$215.00	11.2	\$2,408.00
Cohen, Arthur I.	Senior Manager-Grade 4	\$430.00	8.8	\$3,784.00
Conat, Arthur L.	Executive Director-Grade 1	\$525.00	13.6	\$7,140.00
Couch, Timothy	Staff/Assistant-Grade 3	\$190.00	178.8	\$33,972.00
Danmola, Taiwo	Partner/Principal-Grade 1	\$600.00	6.5	\$3,900.00
DeCarli, Katherine E.	Staff/Assistant-Grade 3	\$190.00	118.8	\$22,572.00
Deptula, Stanley L.	Partner/Principal-Grade 1	\$600.00	33.2	\$19,920.00
Deptula, Stanley L.	Partner	\$525.00	5.3	\$2,782.50
DiRaimondo, John	Staff	\$190.00	34.0	\$6,460.00
Dohrmann, Charles D.	Executive Director - Grade 1	\$525.00	7.3	\$3,832.50
Dolan, Daniel J.	Partner	\$525.00	4.0	\$2,100.00
Dolan, Megan	Manager	\$375.00	114.4	\$42,900.00
Dolan, Megan	Manager	\$187.50	5.8	\$1,087.50
DuFaux, Mary Renee	Staff	\$190.00	144.5	\$27,455.00
Earle, Timothy F.	Staff/Assistant-Grade 4	\$190.00	1.5	\$285.00
Egan, Daniel Robert	Intern (CS)-Grade 1	\$190.00	58.0	\$11,020.00
Evans, Brandon M.	Manager-Grade 2	\$375.00	4.8	\$1,800.00
Farmar, Keeley	Staff/Assistant-Grade 3	\$190.00	1023.9	\$194,541.00

Farmar, Keeley	Staff/Assistant-Grade 3	\$95.00	17.2	\$1,634.00
Flagg, Nancy A.	Executive Director	\$525.00	10.7	\$5,617.50
Follmer, Zachary	Staff	\$190.00	647.1	\$122,949.00
Fratila, Andreea	Senior-Grade 2	\$275.00	2.0	\$550.00
Frisch, Alaina	Staff	\$190.00	0.8	\$152.00
Gabrielson, Matthew T.	Senior Manager-Grade 2	\$430.00	61.1	\$26,273.00
Glackin, Jeffrey M.	Senior Manager-Grade 3	\$430.00	1.4	\$602.00
Golding, Michael P.	Staff/Assistant-Grade 3	\$190.00	30.1	\$5,719.00
Golightly, Kim O.	Partner/Principal-Grade 1	\$600.00	1.5	\$900.00
Hartley, Adrian	Manager-Grade 4	\$375.00	29.7	\$11,137.50
Havran, Jaime	Staff	\$190.00	1.5	\$285.00
Henson, Don	Senior Manager-Grade 2	\$430.00	11.0	\$4,730.00
Hester, Maura	Staff/Assistant-Grade 3	\$190.00	462.3	\$87,837.00
Hickenbotham, Michael W.	Partner/Principal-Grade 1	\$525.00	461.7	\$242,392.50
Hornburg, David E.	Executive Director-Grade 1	\$525.00	92.8	\$48,720.00
Hornecker, Peter L.	National Partner	\$600.00	7.6	\$4,560.00
Hornecker, Peter L.	Partner/Principal-Grade 1	\$525.00	38.2	\$20,055.00
Huelsing, Sarah M.	Manager-Grade 1	\$375.00	38.3	\$14,362.50
Hunt, Mollie C.	Senior-Grade 3	\$275.00	126.6	\$34,815.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$430.00	75.2	\$32,336.00
Johnson, Gerald W.	Senior Manager-Grade 1	\$215.00	4.0	\$860.00
Konja, Amy	Manager	\$375.00	0.6	\$225.00
Kumar, Shalki Pawan	Associate	\$190.00	1.0	\$190.00
LaHaie, Jana	Staff/Assistant-Grade 2	\$190.00	0.2	\$38.00
Lahoti, Bhavana S.	Senior Manager	\$275.00	5.0	\$1,375.00
Lahoti, Bhavana S.	Manager-Grade 1	\$375.00	83.5	\$31,312.50
Lambert, John J.	Staff - Grade 1	\$190.00	57.9	\$11,001.00
Lang, Terry	Staff/Assistant-Grade 3	\$190.00	2.0	\$380.00
Laplant, Steven	Senior Manager	\$430.00	5.4	\$2,322.00
Laughlin, Katherine	Senior	\$275.00	0.8	\$220.00
Lee, Chelsie S.	Staff/Assistant-Grade 3	\$190.00	116.6	\$22,154.00
Lloyd, Meredith C.	Senior Manager-Grade 4	\$430.00	1.0	\$430.00
Luciano, Laura	Manager	\$375.00	4.0	\$1,500.00
Macharia, Caroline W.	Senior-Grade 2	\$275.00	150.4	\$41,360.00
Marceron, Kenneth T.	Partner/Principal-Grade 1	\$600.00	3.0	\$1,800.00
Meier, Josh	Staff	\$190.00	19.7	\$3,743.00
Menchella, John	Staff/Assistant-Grade 4	\$190.00	236.6	\$44,954.00
Miller, Sarah J	Partner/Principal-Grade 1	\$525.00	331.4	\$173,985.00
Muslic, Edita	Staff/Assistant-Grade 4	\$190.00	33.4	\$6,346.00
Natarajan, Shiva	Senior-Grade 2	\$275.00	555.0	\$152,625.00
Noise, Tanisha	Staff/Assistant-Grade 3	\$190.00	270.0	\$51,300.00
O'Connell, Michael	Staff	\$190.00	75.2	\$14,288.00
O'Connell, Michael	Senior-Grade 1	\$275.00	10.0	\$2,750.00
Orlosky, Jacob	Staff	\$190.00	16.6	\$3,154.00

Pearl, Jeffrey E.	Manager-Grade 1	\$375.00	3.0	\$1,125.00
Peck, Myron K. V	Executive Director-Grade 1	\$525.00	13.5	\$7,087.50
Peebles, Emily Kathryn	Intern (CS)-Grade 1	\$190.00	16.0	\$3,040.00
Prange, Ben	Staff	\$190.00	113.0	\$21,470.00
Prange, Ben	Staff	\$95.00	5.9	\$560.50
Prange, Ben	Senior	\$275.00	451.5	\$124,162.50
Reddick, Nathan D.	Senior-Grade 2	\$275.00	137.3	\$37,757.50
Redenius, Matthew D.	Senior Manager-Grade 1	\$430.00	587.1	\$252,453.00
Redenius, Matthew D.	Senior Manager-Grade 1	\$215.00	12.0	\$2,580.00
Rewatkar, Pankaj G.	Staff/Assistant-Grade 2	\$190.00	2.0	\$380.00
Ritz, Amy F.	Executive Director	\$525.00	4.0	\$2,100.00
Ritz, Amy F.	Executive Director	\$600.00	2.5	\$1,500.00
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	\$190.00	30.4	\$5,776.00
Rogan, David C.	Partner/Principal-Grade 1	\$525.00	2.6	\$1,365.00
Ruhmann, Kymberly C.	Staff - Grade 1	\$190.00	11.3	\$2,147.00
Samuel, Angela	Senior	\$275.00	2.1	\$577.50
Saphian, Ruth M.	Partner/Principal-Grade 1	\$525.00	77.4	\$40,635.00
Sargent, Amy J.	Executive Director-Grade 1	\$525.00	1.0	\$525.00
Savage, Tara	Manager - Grade 2	\$375.00	80.1	\$30,037.50
Scott, Jordan C.	Senior-Grade 3	\$275.00	1338.5	\$389,237.50
Scott, Jordan C.	Senior-Grade 3	\$137.50	8.0	\$1,100.00
Singh, Mayank M.	Staff/Assistant-Grade 1	\$190.00	2.0	\$380.00
Soures, Alexander J.	Manager-Grade 3	\$375.00	10.9	\$4,087.50
Speedling, Michael	Manager	\$375.00	15.0	\$5,625.00
Srivastava, Sanchi	Staff	\$190.00	4.0	\$760.00
Sterling, Ian P.	Senior Manager-Grade 1	\$430.00	4.7	\$2,021.00
Stone, Trevor	Staff	\$190.00	7.5	\$1,425.00
Stone, Trevor	Senior-Grade 1	\$275.00	122.5	\$33,687.50
Sullivan, Shannon M.	Senior-Grade 4	\$275.00	1.0	\$275.00
Teng, Li	Staff	\$190.00	2.0	\$380.00
Tevaarwerk, Reva H.	Senior-Grade 3	\$275.00	1.3	\$357.50
Tlalka, Marta	Senior	\$275.00	108.3	\$29,782.50
Trehan, Sahil	Client Serving Contractor	\$190.00	10.0	\$1,900.00
Uebelhack, David	National Executive Director	\$600.00	6.5	\$3,900.00
Uebelhack, David	Executive Director-Grade 3	\$525.00	12.5	\$6,562.50
Van Essen, Sheila A.	Manager-Grade 2	\$375.00	1.6	\$600.00
Vasudeva, Sameer	Manager-Grade 1	\$375.00	17.1	\$6,412.50
Verma, Siddharth	Manager-Grade 2	\$375.00	15.5	\$5,812.50
Votta, James C.	Partner/Principal-Grade 1	\$525.00	1.0	\$525.00
Wells, Benjamin E.	Staff	\$190.00	54.0	\$10,260.00
Wells, Benjamin E.	Senior-Grade 1	\$275.00	77.2	\$21,230.00
West, Jason	Manager	\$375.00	1.1	\$412.50
White, Brian	Staff/Assistant-Grade 4	\$190.00	3.0	\$570.00
Wiseman, Brian M.	Staff/Assistant-Grade 4	\$190.00	10.0	\$1,900.00
Zhao, Yiting	Intern (CS)-Grade 1	\$190.00	80.0	\$15,200.00

Zuidema, Christopher J.	Partner/Principal-Grade 1	\$525.00	26.1	\$13,702.50
Total			10,784.0	\$3,097,962.50
	<i>Blended Rate:</i>	\$287.27		

**Aggregate Compensation Period
July 9, 2012 through December 31, 2013
Summary of Fees by Professional
for Fixed Fee Services**

NAME OF PROFESSIONAL	TITLE	TIME HOURS	TOTAL FEES
Blee, Meredith Lee	Staff/Assistant – Grade 4	3.0	
Cody, Diane L.	Senior Manager-Grade 2	68.1	
Hickenbotham, Michael W.	Partner/Principal-Grade 1	12.2	
Laux, Christopher J.	Partner/Principal-Grade 1	1.5	
Macharia, Caroline W.	Senior-Grade 2	73.7	
McDonald, Stephanie	Staff/Assistant-Grade 3	72.9	
Menchella, John	Staff/Assistant-Grade 4	105.0	
Noise, Tanisha	Staff/Assistant-Grade 3	38.6	
Rodriguez, Nancy W.	Staff/Assistant-Grade 1	2.4	
Scott, Jordan Christopher	Senior-Grade 2	7.1	
Winikates, Eileen S.	Executive Director-Grade 2	0.5	
Total		385.0	\$60,000.00

Exhibit G

**Aggregate Compensation Period
July 9, 2012 through December 31, 2013
Summary of Time by Project Category**

PROJECT CATEGORY (HOURLY FEES)	HOURS	FEES
2012 Audit Services	3,742.8	\$1,029,043.00
Travel Services	21.6	\$3,068.50
2013 Audit Services	6,161.5	\$1,803,453.50
Federal Tax Consulting Services	644.1	\$198,558.50
State and Local Tax Services	2.2	\$1,155.00
Special Retirement Plan Audit-Related Services	2.6	\$715.00
Special Savings Plan Audit-Related Services	0.0	\$0.00
Fee Applications	201.8	\$59,026.50
Administrative Matters	7.4	\$2,942.50
Subtotal:	10,784.0	\$3,097,962.50
PROJECT CATEGORY (FIXED FEES)	HOURS	FEES
Retirement Plan Audit Services	221.9	\$25,000.00
Savings Plan Audit Services	163.1	\$35,000.00
Subtotal:	385.0	\$60,000.00
Grand Total (Fixed Fee and Hourly Fee)	11,169.0	\$3,157,962.50

Exhibit H

**Aggregate Compensation Period
July 9, 2012 through December 31, 2013
Summary of Expenses by Expense Category**

EXPENSE CATEGORY	Expense
Ground Transportation	\$9,123.12
Meals*	\$4,619.44
Office/Other Expenses	\$6,672.72
Lodging	\$2,261.33
Airfare	\$3,018.99
Miscellaneous	\$5.00
Total	\$25,700.60

* The Court reduced the meal expenses requested in the Applicant's Third Interim Fee Application by \$352.09. This reduction is reflected in the totals above.