

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

**In re:**

**PATRIOT COAL CORPORATION, et al.,**

**Debtors.**

**Chapter 11**

**Case No. 12-12900 (SCC)**

**(Jointly Administered)**

**SECOND MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP,  
INDEPENDENT AUDITOR AND TAX ADVISOR TO THE DEBTORS, FOR  
COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES**

**SUMMARY SHEET PART I**

Name of Applicant:	Ernst & Young LLP
Authorized to provide professional services to:	Debtors and debtors-in-possession
Retention Date:	August 2, 2012, <i>nunc pro tunc</i> to July 9, 2012
Period for which compensation and reimbursement sought:	August 1, 2012 through August 31, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$119,591
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$95,673
Amount of expenses incurred during this period (net of voluntary reductions):	\$6,009.77

**SUMMARY SHEET PART II**

In re Patriot Coal Corp., *et al.*  
Summary of Time Recorded in Connection With  
Services Rendered From August 1, 2012 through August 31, 2012

<b>NAME OF PROFESSIONAL</b>	<b>TITLE</b>	<b>HOURLY BILLING RATE</b>	<b>TIME BILLED HOURS</b>	<b>TOTAL COMPENSATION</b>
Michael Hickenbotham	Partner	525	39.4	\$20,685.00
Sarah Miller	Partner	525	32.4	\$17,010.00
Matt Redenius	Senior Manager	430	17.2	\$7,396.00
Megan Dolan	Manager	375	47.0	\$17,625.00
Megan Dolan	Manager	188	5.8	\$1,087.50
Jordan Scott	Senior	275	8.0	\$2,200.00
Trevor Stone	Staff	190	6.5	\$1,235.00
Ben Prange	Staff	190	36.5	\$6,935.00
Ben Prange	Staff	95	5.9	\$560.50
John Menchella	Staff	190	68.5	\$13,015.00
Keeley Farmar	Staff	190	68.5	\$13,015.00
Keeley Farmar	Staff	95	5.9	\$560.50
Peter Hornecker	National Partner	600	0.2	\$120.00
Gerald Johnson	Senior Manager	430	20.2	\$8,686.00
Laura Luciano	Manager	375	4.0	\$1,500.00
Michael O'Connell	Staff	190	27.6	\$5,244.00
David Uebelhack	National Exec. Dir.	600	3.0	\$1,800.00
Ann Bozesky	Senior Manager	430	2.0	\$860.00
<b>Total</b>			<b>398.6</b>	<b>\$119,534.50</b>

Blended Hourly Rate: \$299.89

**HOURS AND FEES BY PROJECT CATEGORY**

<b>PROJECT CATEGORY</b>	<b>HOURS</b>	<b>FEES</b>
2012 Audit Fee	375.0	\$115,076.00
Travel	17.6	\$2,208.50
Fee Applications	6.0	\$2,250.00
<b>Total</b>	<b>398.6</b>	<b>\$119,534.50</b>

**SUMMARY SHEET PART III**

In re Patriot Coal Corp., *et al.*  
Summary of Expenses in Connection With  
Services Rendered From August 1, 2012 through August 31, 2012

<b>EXPENSE CATEGORY</b>	<b>EXPENSES AMOUNT</b>
Ground Transportation (e.g., mileage, parking, rental car)	\$637.09
Airfare	\$1,763.60
Meals	\$393.48
Lodging	\$1,917.60
Office Expenses	\$1,298.00
<b>Total</b>	<b>\$6,009.77</b>

Dated: September 17, 2012



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

Ernst & Young LLP  
8/1/2012 -- 8/31/2012  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
01-Aug-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	5.0	375.0	\$ 1,875.00	Call with Katy Winkelmann and Kent Hertzog to go over flux explanations for impairment (.5), call with Matt Redenius, Sarah Miller, and Megan Dolan to discuss impairment status (.7) Call with Sarah Miller, Megan Dolan, Matt Redenius, and David Uebelhack to discuss impairment valuation (.8), Call with Katy to discuss the status of Q2 procedures (.1), Call with Kent Hertzog to discuss fluctuation explanations for impairment (1.3), Call with Megan Krasnicki, Jim Constant, Katy Winkelmann and Chip Johnson to discuss variances in selenium calculation (1.0), Review selenium documentation for upcoming calls (.6)
01-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525.0	\$ 892.50	Initial review of MD&A within Q2 Form 10-Q
01-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525.0	\$ 367.50	Call with Megan Dolan, Matt Redenius for internal update/discussion on impairment analysis
01-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525.0	\$ 420.00	Call with Megan Dolan, Matt Redenius, and Dave Uebelhack regarding valuation for impairment analysis
01-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525.0	\$ 262.50	Call with Mike Hickenbotham to discuss status of Q2 review
01-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.7	190.0	\$ 513.00	Documenting updated expense projections for environmental remediations.
01-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.3	190.0	\$ 247.00	Meeting and prep work to discuss calculation for environmental liability attended by Patriot's James Constant, P.E.
01-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.9	190.0	\$ 551.00	Documented SAS 73 memo and performed testing on the capabilities, competency and objectivity of management's internal specialist for environmental liabilities.
01-Aug-2012	General (0000)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.5	430.0	\$ 215.00	Call on Q3 status - Sarah Miller and Megan Dolan
02-Aug-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	1.8	375.0	\$ 675.00	Call with Mike Hickenbotham, Sarah Miller, and Ken Marceron to discuss changes in selenium model (1.1); Call with Mike Hickenbotham, Sarah Miller, and Ruth Saphian to discuss changes related to impairment and selenium (.5); Discussion with Megan Krasnicki about selenium spreadsheets (.2)
02-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	\$ 787.50	Initial review of footnotes 1-10 within Q2 Form 10-Q
02-Aug-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	4.0	430.0	\$ 1,720.00	Patriot Selenium assessment -ARO
02-Aug-2012	2nd Quarter (0003)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	9.2	190.0	\$ 1,748.00	Tied out 2nd quarter 10-Q to our workpapers and to various support provided by PCX. Tie out of impairment workpapers to supporting category three cash flow workpapers
02-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525.0	\$ 577.50	Call with Ken Marceron, Mike Hickenbotham, Megan Dolan to discuss selenium charge (category 5 outfalls)
02-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	\$ 210.00	Call with Mike Hickenbotham, Ruth Saphian to discuss Q2 review and engagement quality review
02-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.3	525.0	\$ 682.50	Meetings with Mike Hickenbotham and Mark Schroeder to discuss selenium charge and internal control implications
02-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.1	525.0	\$ 577.50	Research internal control disclosures in 10-Q
02-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.9	525.0	\$ 472.50	Review Q2 letter of representations
02-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.2	190.0	\$ 418.00	Documenting updated expense projections for environmental remediations.

Ernst & Young LLP  
8/1/2012 -- 8/31/2012  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
02-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Reviewed Consent Decree and Technical Evaluation Report to test critical assumptions regarding engineering estimate for environmental liability.
02-Aug-2012	General (0000)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.2	190.0	\$ 228.00	Meeting with EY's Chip Johnson, CPG, to discuss calculations regarding ongoing operating expense calculation.
02-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	3.0	430.0	\$ 1,290.00	Impairment review
02-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	4.0	430.0	\$ 1,720.00	Review of 10Q and GAAP checklist
03-Aug-2012	2nd Quarter (0003)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	7.4	375.0	\$ 2,775.00	Meeting with Katy Winkelmann (Asst. Controller, Chip Johnson (EY), Jim Constant (PCX Engineer) to discuss selenium treatment (1.2); Meeting with Mike Hickenbotham, Sarah Miller, and Matt Redenius to discuss results of selenium treatment meeting (.2 -); Meeting with Katy Winkelmann to discuss impact of selenium on cash flows (.4); Call with Chip Johnson to discuss alternative treatment impact (.1); Documenting fluctuation explanations for impairment analysis (5.5)
03-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	3.5	525.0	\$ 1,837.50	Review of impairments of potential reserve mineral bases
03-Aug-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	4.0	430.0	\$ 1,720.00	Patriot Selenium assessment -ARO
03-Aug-2012	2nd Quarter (0003)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Tied out 2nd quarter 10-Q to our workpapers and to various support provided by PCX. Tie out of impairment workpapers to supporting category three cash flow workpapers
03-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525.0	\$ 262.50	call with Mark Schroeder to discuss control remediation
03-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.0	525.0	\$ 525.00	review revisions to Form 10Q
03-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.2	430.0	\$ 86.00	Discuss selenium accrual with Katy Winkelmann
03-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	2.0	430.0	\$ 860.00	Review of updated 10Q
03-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.3	430.0	\$ 129.00	impairment analysis tieout
04-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.8	525.0	\$ 945.00	Selenium water treatment discussions with engineers (Mike Day) and EY specialists Chip Johnson
04-Aug-2012	YE - ARO (0050)	Johnson,Gerald W (US012672003)	Senior Manager- Grade 1 (211)	1.0	430.0	\$ 430.00	Patriot -Selenium related discussions with Mike Day (Senior VP of engineering) and others
04-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	\$ 210.00	Call with Chip Johnson, Mike Hickenbotham, Matt Redenius to discuss selenium - SMI system
04-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.6	525.0	\$ 315.00	Call with Mark Schroeder, Katy Winkelmann, Mike Day, Chip Johnson, Matt Redenius, and Mike Hickenbotham to discuss selenium - SMI system
04-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.2	525.0	\$ 105.00	Call with Mike Hickenbotham and Mark Schroeder to discuss control remediation
04-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	525.0	\$ 157.50	Research environmental liability guidance (selenium)
04-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.6	430.0	\$ 258.00	Selenium call internal - Sarah Miller, Mike Hickenbotham
04-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 1 (211)	0.6	430.0	\$ 258.00	Selenium discussion with Mark Schroeder, Mike Hickenbotham, Sarah Miller

Ernst & Young LLP  
8/1/2012 -- 8/31/2012  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Aug-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	\$ 1,312.50	Document the impairment fluctuation explanations (2.0); Review stock compensation and earnings per share (1.5)
05-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	3.3	525.0	\$ 1,732.50	Subsequent review of MD&A within Q2 Form 10-Q
05-Aug-2012	General (0000)	Johnson, Gerald W (US012672003)	Senior Manager- Grade 1 (211)	1.8	430.0	\$ 774.00	Patriot selenium -review of new selenium related support
06-Aug-2012	2nd Quarter (0003)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	0.4	375.0	\$ 150.00	Call with Matt Redenius and David Uebelhack to discuss the status of impairment analysis (0.4)
06-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	\$ 787.50	Review documents and analysis of 10KA and 10QA
06-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.3	525.0	\$ 1,207.50	Initial review of footnotes 11-18 within Q2 Form 10-Q
06-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525.0	\$ 525.00	Review on Duff and Phelps report and the impairment charges for 2012
06-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.2	525.0	\$ 1,155.00	Selenium water treatment analysis and review of documentation supporting change in accrual
06-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	525.0	\$ 157.50	Call with Mark Schroeder to discuss findings of selenium review (IFSeR versus SMI technology)
06-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.3	525.0	\$ 157.50	call with Chip Johnson to discuss findings of selenium review
06-Aug-2012	2nd Quarter (0003)	Stone, Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
07-Aug-2012	General (0000)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	3.5	375.0	\$ 1,312.50	Test the selenium cash flows (3.5)
07-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.3	525.0	\$ 1,207.50	Meeting with Audit Committee of the BOD to discuss 10KA, 10QA, and 2012 audit plan
07-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.3	525.0	\$ 682.50	Review documents and analysis of 10KA and 10QA
07-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.8	525.0	\$ 945.00	Review of subsequent version footnotes of Q2 Form 10-Q for client edits
07-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.0	525.0	\$ 525.00	Review on Duff and Phelps report and the impairment charges for 2012
07-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	\$ 787.50	Selenium water treatment analysis and review of documentation supporting change in accrual
07-Aug-2012	General (0000)	Johnson, Gerald W (US012672003)	Senior Manager- Grade 1 (211)	4.4	430.0	\$ 1,892.00	Patriot selenium -review of new selenium related support
07-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.2	525.0	\$ 1,155.00	Review impairment analysis workpapers for Q2
07-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.3	525.0	\$ 1,207.50	Attend audit committee meeting
07-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.7	525.0	\$ 892.50	Review audit committee materials prior to meeting
07-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	3.2	525.0	\$ 1,680.00	Review draft of Form 10-Q
07-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	2.0	190.0	\$ 380.00	Meeting with Chip Johnson, Senior Manager, to reassess Patriot's methodology for calculating environmental liability. Documenting new workpapers to test modified approach.

Ernst & Young LLP  
8/1/2012 -- 8/31/2012  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Aug-2012	2nd Quarter (0003)	Stone,Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	5.0	190.0	\$ 950.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
08-Aug-2012	General (0000)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.9	375.0	\$ 3,337.50	Tie-out the selenium adjustment and the final selenium files after the adjustment had been made (5.4); Review Tie-out of the 10-Q (3.5)
08-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Meeting with Audit Committee to discuss second qtr Form 10Q
08-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525.0	\$ 577.50	Review documents and analysis of 10KA and 10QA
08-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	\$ 682.50	Review of subsequent version footnotes of Q2 Form 10-Q for client edits
08-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Review on Duff and Phelps report and the impairment charges for 2012
08-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	\$ 262.50	Selenium water treatment discussions with engineers (Mike Day) and EY specialists Chip Johnson
08-Aug-2012	General (0000)	Johnson,Gerald W (US012672003)	Senior Manager-Grade 1 (211)	2.0	430.0	\$ 860.00	Patriot selenium -review of new selenium related support
08-Aug-2012	2nd Quarter (0003)	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	12.8	190.0	\$ 2,432.00	Tied out the 10-Q to supporting documentation. Documented Board of Directors, Audit Committee, and Finance Committee meeting minutes.
08-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525.0	\$ 1,470.00	review selenium workpapers (Q2 charge)
08-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.8	525.0	\$ 1,470.00	Review impairment analysis workpapers for Q2
08-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525.0	\$ 630.00	Attend audit committee meeting
08-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	525.0	\$ 1,627.50	Review draft of Form 10-Q
08-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.6	190.0	\$ 114.00	Discuss testing strategy for initial cost and operating cost of environmental remediation system with supervisor, Chip Johnson.
08-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.2	190.0	\$ 608.00	Testing initial installation costs for the IFSeR system to remediate selenium levels at various outfall sites.
08-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.2	190.0	\$ 228.00	Testing operating and maintenance costs for the IFSeR system to remediate selenium levels at various outfall sites. To include test of details for individual operating costs across various categories of IFSeR systems.
08-Aug-2012	YE - ARO (0050)	O'Connell,Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Updating environmental liability memo based on additional testing and updated schedules.
08-Aug-2012	2nd Quarter (0003)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	4.0	430.0	\$ 1,720.00	Impairment review
08-Aug-2012	2nd Quarter (0003)	Stone,Trevor (US012967678)	Staff/Assistant-Grade 4 (444)	1.0	190.0	\$ 190.00	Taxes - Detailed Review of Income Tax Provision workpapers. This includes the following time: communicating with Client via e-mail to acquire work papers and the necessary support, tie-out of workpapers and preparation of Q2 tax memo.
08-Aug-2012	General (0000)	Uebelhack,David (US011163431)	Executive Director-Grade 3 (133)	3.0	600.0	\$ 1,800.00	Review of Patriot's Q2 impairment analysis
09-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Review documents and analysis of 10KA and 10QA
09-Aug-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Final review of Q2 Form 10-Q for client edits and changes

Ernst & Young LLP  
8/1/2012 -- 8/31/2012  
Fee Detail

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
09-Aug-2012	2nd Quarter (0003)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	6.0	190.0	\$ 1,140.00	Tied out the 10-Q to supporting documentation. Documented Board of Directors, Audit Committee, and Finance Committee meeting minutes.
09-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.9	190.0	\$ 171.00	Testing initial installation costs for the IFSeR system to remediate selenium levels at various outfall sites.
09-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	3.0	190.0	\$ 570.00	Testing operating and maintenance costs for the IFSeR system to remediate selenium levels at various outfall sites. To include test of details for individual operating costs across various categories of IFSeR systems.
09-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.1	190.0	\$ 209.00	Updating environmental liability memo based on additional testing and updated schedules.
09-Aug-2012	2nd Quarter (0003)	Redenius, Matthew David (US012192437)	Senior Manager- Grade 1 (211)	2.0	430.0	\$ 860.00	10Q tieout review
13-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.3	525.0	\$ 682.50	Review of impairment memorandum and changes with D&P report
13-Aug-2012	YE - Provisions, accrued, & ot (0045)	Johnson, Gerald W (US012672003)	Senior Manager- Grade 1 (211)	3.0	430.0	\$ 1,290.00	Patriot -Selenium Review of draft memorandum
13-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Documenting the credentials of Patriot's James Constant, P.E. to determine his qualifications as a mangement specialist. Including obtaining verification that his engineering license is in good standing in Kentucky.
13-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.5	190.0	\$ 95.00	Meeting with Chip Johnson to discuss status of environmental liability documentation and incorporate his review comments.
13-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.7	190.0	\$ 133.00	Review of SAS 73 memo and other documents for liability.
13-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	0.8	190.0	\$ 152.00	Update operating and maintenance liability projection based on comments from supervisor, Chip Johnson.
14-Aug-2012	YE - ARO (0050)	O'Connell, Michael (US012889458)	Staff/Assistant-Grade 4 (444)	1.5	190.0	\$ 285.00	Clear review notes from Chip Johnson for environmental memo.
20-Aug-2012	Mine Visit (0020)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.0	190.0	\$ 1,520.00	Documented Purchase to Procurement Process for Test of Control purposes (4.4 hours); Documented Material and Supply Inventory for Test of Control purposes (3.6 hours)
20-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.1	525.0	\$ 1,102.50	Review of derivative and default wording
20-Aug-2012	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal- Grade 1 (111)	0.2	600.0	\$ 120.00	Discussion with Mike to discuss Bankruptcy accounting methodology.
20-Aug-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.4	525.0	\$ 735.00	Discuss derivative treatment of sales contracts with Mark Schroeder, Katy Winklemann, Mike Hickenbotham, Paul Schnapp, and Carol Damba
20-Aug-2012	Mine Visit (0020)	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.0	190.0	\$ 1,520.00	Met with Mike Hatfield, Controller to discuss the agenda for the week and to gather items for review (0.7 hours); Documented testing of coal inventory process for control testing purposes (4.1 hours); Documented testing of coal sales process for control testing purposes (3.2 hours).
21-Aug-2012	Mine Visit (0020)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Performed cycle count with warehouse assocate Brandon Gibson as test of controls for materials and supplies inventory (2.2 hours); Met with Vaughn Searls, Warehouse Manager, to discuss materials and supplies inventory test of controls (1.4 hours); Met with Sharon Brewer, Payroll Accountant, to discuss tests of controls for payroll procedures (.4 hours); Documented payroll procedures for test of controls (2.4 hours); Documented purchase to procurement procedures for test of controls (2.1 hours)

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
21-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Research cut-off treatment for reorganization costs
21-Aug-2012	Mine Visit (0020)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Documented testing of coal sales process for control testing purposes (3.4 hours); Documented testing of capital expenditures process for control testing purposes (1.8 hours); Documented testing of coal inventory process for control testing purposes (1.1 hours); Met with Vaughn Searls, Warehouse Manager to discuss Materials and Supplies Inventory procedures and to test the MMS system (2.2 hours).
22-Aug-2012	Mine Visit (0020)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Went on tour of coal mine in order to observe fixed asset items (1.4 hours); Documented payroll procedures for test of controls (1.9 hours); Documented materials and supplies inventory for test of controls (2.3 hours); documented purchase to procurement procedures for test of controls (2.9 hours)
22-Aug-2012	TSRS (0010)	Luciano,Laura Kathleen (US012222222)	Manager-Grade 2 (322)	4.0	375.0	\$ 1,500.00	ITRA Planning Procedures
22-Aug-2012	Mine Visit (0020)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Obtained a tour of the mine premises for testing of fixed assets used in production (1.4 hours); Met with Jim Felber, Mine Engineer, to discuss and review coal inventory calculation process (1.6 hours); Documented testing of the capital expenditures process for control testing purposes (4.4 hours); Documented testing of the coal sales process for control testing purposes (1.1 hours).
23-Aug-2012	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	430.0	\$ 860.00	Section 382 doc request, call with Burtschi regarding same, review of Patriot Magnum deal.
23-Aug-2012	Mine Visit (0020)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	8.0	375.0	\$ 3,000.00	Review PTP TOC (1.6); Review M&S TOC; (1.4); Review Payroll TOC (2.3); Review Coal Sales TOC (1.2); Review Capital Expenditure TOC (1.5)
23-Aug-2012	Mine Visit (0020)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Went on tour of underground mine in order to observe fixed assets (3.2 hours); documented purchase to procurement procedures for test of controls (2.2 hours); met with Vaughn Searls, Warehouse Manager, to discuss materials and supplies inventory for test of controls (.2 hours); documented materials and supplies inventory for test of controls (1.2 hours); documented payroll procedures for test of controls (1.7 hours)
23-Aug-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	\$ 315.00	Research derivative treatment
23-Aug-2012	Mine Visit (0020)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	8.5	190.0	\$ 1,615.00	Obtained a tour of the underground mining operations in order to verify a sample of fixed assets (3.2 hours); Documented testing of the capital expenditure process for control testing purposes (3.4 hours); Compiled a list of control exceptions found during testing procedures and prepared closing meeting agenda (1.9 hours).
24-Aug-2012	Mine Visit (0020)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.5	375.0	\$ 937.50	Meeting with Mike Day, Ben Prange, Keeley Farmer, and Carl McCallister to discuss results of the mine visit (0.6); Review coal inventory testing (1.5); Review coal sales testing (0.4)
24-Aug-2012	Mine Visit (0020)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.0	190.0	\$ 570.00	Attended closing meeting in order to discuss recommendations with management (.6 hours); documented materials and supplies inventory procedures for test of controls (2.4 hours)
24-Aug-2012	Mine Visit (0020)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	3.0	190.0	\$ 570.00	Met with Mike Hatfield, Controller, Carl McCallister, Mine Accountant, and members of EY team to discuss findings from the week's test of control procedures (0.6 hours); Documented testing of the capital expenditures process for control testing purposes (2.4 hours).

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Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Aug-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	190.0	\$ 456.00	Met with Payroll Supervisor to discuss Payroll portion of Comp & Benefits Walkthrough (2.4 hours)
27-Aug-2012	Mine Visit (0020)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.6	190.0	\$ 1,064.00	Documented additional information related to M&S Inventory test of controls (3.7 hours); documented additional information related to payroll (1.9 hours)
27-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	\$ 787.50	Review of audit scoping documents and risk assessments
27-Aug-2012	TOC - Review of IA (0021)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	8.5	190.0	\$ 1,615.00	Reviewing IA's work for Land Management, FSCP, PTP, CapEx, and Contract Mining controls
27-Aug-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	4.5	275.0	\$ 1,237.50	Review of various planning forms, including our Audit Strategies Memorandum (2.5), Combined Risk Assessment (1), Significant Risks (1)
27-Aug-2012	WT - Compensation & Benefits (0016)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	2.5	275.0	\$ 687.50	Discussions with Keeley Farmar, Staff 1, to demonstrate to her our walkthrough procedures and to answer any questions she had.
27-Aug-2012	Internal Meetings (0052)	Scott, Jordan Christopher (US012548690)	Senior-Grade 2 (422)	1.0	275.0	\$ 275.00	Meeting to split walkthrough areas, independent test of control areas, and review/re-test test of control areas with staff members (John and Keeley).
28-Aug-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.3	190.0	\$ 1,007.00	Met with Payroll Supervisor to discuss Payroll portion of Comp & Benefits WT and met with Director of Risk Management in order to document WT (5.3 hours)
28-Aug-2012	TOC - Review of IA (0021)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	190.0	\$ 513.00	Reviewed IA's TOC for comp & benefits (2.7 hours)
28-Aug-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525.0	\$ 367.50	Preparation of bankruptcy accounting presentation
28-Aug-2012	WT - FSCP (0019)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for FSCP walkthroughs including both the FSCP - G/L and the FSCP - Misc walkthrough.
28-Aug-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
29-Aug-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.6	190.0	\$ 874.00	Met with Patriot personnel and documented Comp & Benefits WT (4.6 hours)
29-Aug-2012	TOC - Review of IA (0021)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.4	190.0	\$ 646.00	Reviewed IA's TOC for comp & benefits (3.4 hours)
29-Aug-2012	WT - FSCP (0019)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for FSCP walkthroughs including both the FSCP - G/L and the FSCP - Misc walkthrough.
29-Aug-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
30-Aug-2012	WT - Compensation & Benefits (0016)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.2	190.0	\$ 1,178.00	Met with Patriot personnel and documented Comp & Benefits WT (6.2 hours)
30-Aug-2012	TOC - Review of IA (0021)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	190.0	\$ 342.00	Reviewed IA's TOC for comp & benefits (1.8 hours)
30-Aug-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	1.5	190.0	\$ 285.00	Independent test of control documentation for FSCP - G/L, FSCP - Misc, CapEx, Land Management and Coal Sales
30-Aug-2012	WT - Land Management (0014)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	4.0	190.0	\$ 760.00	Documentation for Land Management walkthrough
30-Aug-2012	TOC - Review of IA (0021)	Menchella, John (US012919148)	Staff/Assistant-Grade 3 (443)	2.0	190.0	\$ 380.00	Reviewing IA's work for Land Management, FSCP, PTP, CapEx, and Contract Mining controls

375.00

115,076.00

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Aug-2012	Travel (0054)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	95.0	\$ 256.50	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
19-Aug-2012	Travel (0054)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	2.7	95.0	\$ 256.50	Travel time to West Virginia for mine visit (2.7 hours)
22-Aug-2012	Travel (0054)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	2.6	187.5	\$ 487.50	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel (0054)	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	3.2	187.5	\$ 600.00	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel (0054)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.2	95.0	\$ 304.00	Travel from St Louis, Missouri to Charleston, West Virginia for coal mine visit.
24-Aug-2012	Travel (0054)	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	3.2	95.0	\$ 304.00	Travel time for return trip from West Virginia to St. Louis after our mine visit (3.2 hours).

17.6 \$ 2,208.50

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Aug-2012	General (0000)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	4.0	375.0	\$ 1,500.00	Create the fee invoice for July 2012 time
10-Aug-2012	General (0000)	Dolan, Megan N (US012536750)	Manager-Grade 1 (321)	2.0	375.0	\$ 750.00	Create the fee invoice for July 2012 time

6.0

2,250.0

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Incur Date	Reference	Rank/Grade	Expenses	Type	Description
06-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 453.30	Airfare	Expense for flight to and from West Virigina for a Patriot Coal Corporation mine visit during the week of 8/19/12. \kveuzp
07-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 510.00	Airfare	Expense for flight to and from West Virigina for a Patriot Coal Corporation mine visit during the week of 8/19/12.\FGIEIQH
08-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 7.00	Airfare	This expense is for my ticketing fee for the flight to and from West Virginia for a Patriot Coal Corporation mine visit during the week of 8/19/12. \kveuzp
15-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 374.70	Airfare	Plane ticket to Charleston, WV for the Paint Creek Mine visit\OWQTBH
16-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 7.00	Airfare	Trip to Charleston, WV for the Paint Creek Mine Visit\OWQTBH
19-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 25.00	Airfare	Baggage fee on flight from St Louis to Charleston\FGIEIQH
19-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 354.60	Airfare	Flight home from Charleston, WV to St. Louis, MO from the Paint Creek mine visit\JBXCIE
21-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 7.00	Airfare	This expense is for my ticketing fee for the flight to and from West Virginia for a Patriot Coal Corporation mine visit during the week of 8/19/12. \JBXCIE
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 25.00	Airfare	Expense is for baggage free for flight from Charleston to St Louis\FGIEIQH
20-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 42.08	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself and Keeley Farmar for 8/20, 8/21, 8/22 while out of town on client audit. Expense incurred at grocery store in which breakfast food was purchased for partial work week (3 mornings).
23-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 14.46	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself on 8/23 while out of town on client travel.
23-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 14.93	Breakfast	Breakfast for Megan Dolan in Charleston, WV for a mine visit
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 1.98	Breakfast	Expense is for breakfast on Friday August 24th in Charleston WV
24-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 13.54	Breakfast	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Breakfast for myself on 8/24 while out of town on client travel.
24-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 14.93	Breakfast	Breakfast for Megan Dolan in Charleston, WV for a mine visit
08-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 17.06	Dinner	Dinner with Sarah Miller, Mike Hickenbotham, and Megan Dolan to discuss changes to the 10-Q
19-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 13.80	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself on 8/19 while out of town on client audit.
20-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 32.08	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself and Keeley Farmar on 8/20 while out of town on client audit.
21-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 41.67	Dinner	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Dinner for myself and Keeley Farmar on 8/21 while out of town on client audit.

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Incur Date	Reference	Rank/Grade	Expenses	Type	Description
22-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 38.25	Dinner	Dinner for myself, Megan Dolan, and Keeley Farmar on 8/22 while out of town in Charleston, WV for the mine 404 visit.
23-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 74.91	Dinner	Dinner with Ben Prange, Keeley Farmar, and Megan Dolan in Charleston, WV for a mine visit
24-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 8.00	Dinner	Expense is for dinner on Friday August 24th while traveling home from West Virginia from mine visit.
24-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 41.97	Dinner	Dinner with Ben Prange, Keeley Farmar, and Megan Dolan in Charleston, WV for a mine visit
29-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 23.82	Dinner	Expense is for dinner on Sunday August 19th while traveling to Charleston, West Virginia for 404 mine visit.
25-Aug-2012	Dolan,Megan N (US012536750)	Manager-Grade 1 (321)	\$ 319.60	Lodging	Two nights stay in Charleston, WV for a mine visit
27-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 799.00	Lodging	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Hotel Charges for the week of 8/19 while out of town on client audit. Expense submission is excluding the non reimbursable room charges. Additionally, the daily parking fee shown on the summary has been classified as parking expense. \kveuzp
29-Aug-2012	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 799.00	Lodging	Expense is for hotel in Charleston, WV for mine visit. \FGEIQH
03-Aug-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 18.32	Mileage: Ground Trans	Mileage over and above normal commute to office. 2405 Menard to 12312 Olive Blvd: 19.1 miles. 2405 Menard to Office: 10.9 miles. 19.1-10.9=8.2 miles. 8.2 miles each way = 16.4 miles each day. For Thursday and Friday 8/2 and 8/3. 32.8 miles total x .55 cents = \$18.32\Home to Office
09-Aug-2012	Redenius,Matthew David (US012192437)	Senior Manager-Grade 1 (211)	\$ 22.20	Mileage: Ground Trans	Mileage over and above normal commute to office for August 7th and August 8th. Excess mileage is from office (190 Carondelet) to 12312 Olive Blvd: 10 miles. 10 miles each way * 2 days = 40 total miles. 40 miles x IRS rate of .55 cents = \$22\Home to Office
24-Aug-2012	Prange,Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 9.99	Mileage: Ground Trans	Mileage to and from airport greater than travel to the office for trip to Charleston, WV to 404 Mine Visit. \Home and Airport
28-Aug-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 8/28/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
29-Aug-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 2 (422)	\$ 11.66	Mileage: Ground Trans	Mileage reimbursement from driving to Patriot Coal Corporation, 12312 Olive Blvd # 400, St. Louis, MO from 745 Westwood Drive, Clayton, MO 63105 (home) and back on 8/29/2012. Normal commute from 745 Westwood Drive to Ernst & Young office is .7 mi. one way. Commute to Patriot Coal is 11.1 mi. resulting in a 10.4 mi. difference each way. (IRS rate = .555) [(10.4 miles * 2) * .555 per mile = \$11.66]\Home to client site, client site to home
30-Aug-2012	Menchella,John (US012919148)	Staff/Assistant-Grade 3 (443)	\$ 31.08	Mileage: Ground Trans	Mileage over and above normal commute to the office. Normal commute to office = 3 miles. 1733 Redbird Cove, Brentwood Mo to 190 Carondelet Plaza, Clayton Mo. Commute to Patriot Coal = 10 miles each way. 1733 Redbird Cove to 12312 Olive Blvd. 10-3=7 miles over and above normal commute each way. 4 days total x 2 times per day (morning and night) x 7 miles = 56 miles\1733 Redbird Cove to 12312 Olive Blvd

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Incur Date	Reference	Rank/Grade	Expenses	Type	Description
03-Aug-2012	Creative Services Charges (ZZ00000051)		\$ 1,298.00	Office Expenses	Creative Service Group charges for the 2012 second quarter review audit committee materials. Expenses assigned to EY individuals in the Creative Services Group as follows: Camille Smith -- preparation of finalized engagement letter (\$54.25); Rick Gile -- print production, watermark, color copies, and bound sets (\$818); Shannon Russel -- print finishing (\$78.90); Mary Jo Klomp -- text editing and preparation of final deliverable (\$347.75).
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 84.79	Parking: Ground Trans	Parking fee for airport parking in St. Louis while traveling to Charleston, WV for 404 mine visit.
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 60.00	Parking: Ground Trans	Expenses incurred while on trip to Charleston, WV for a mine visit for our audit client Patriot Coal Corporation. Parking fee of \$12 per day while out of town on client travel week of 8/19. Parking fee is shown on the hotel summary report.
24-Aug-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 72.50	Parking: Ground Trans	Expense is for parking at airport while out of town in West Virginia for mine visit.
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 65.15	Rental Car: Ground Trans	Fuel for rental car used during the week of 8/20 while in Charleston, WV for the mine visit.
24-Aug-2012	Prange, Benjamin R. (US012919221)	Staff/Assistant-Grade 4 (444)	\$ 242.74	Rental Car: Ground Trans	Rental car fee for week of 8/20 while in Charleston, WV for 404 mine visit. \07128253US6
08-Aug-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 7.00	Taxi: Ground Trans	Expense was for cab fare from Charleston, WV airport to hotel.

\$ 6,009.77