

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)**

**FOURTH 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:	October 1, 2012 through October 31, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$142,924.50
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$114,339.60
Amount of expenses incurred during this period (net of voluntary reductions):	\$209.00

**SUMMARY SHEET PART II**

In re Patriot Coal Corp., *et al.*  
Summary of Time Recorded in Connection With  
Services Rendered From October 1, 2012 through October 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	525.0	28.3	\$14,857.50
Sarah Miller	Partner	525.0	33.6	\$17,640.00
Daniel Dolan	Partner	525.0	2.0	\$1,050.00
Ruth Saphian	Partner	525.0	6.8	\$3,570.00
Stanley Deptula	National Partner	600.0	6.5	\$3,900.00
Peter Hornecker	National Partner	600.0	0.7	\$420.00
Matt Redenius	Senior Manager	430.0	16.0	\$6,880.00
Ranie Atwood	Senior Manager	430.0	7.0	\$3,010.00
Anne Bozesky	Senior Manager	430.0	12.3	\$5,289.00
Charles Dohrmann	Executive Director	525.0	4.6	\$2,415.00
David Hornburg	Executive Director	525.0	2.0	\$1,050.00
Flagg, Nancy A	Executive Director	525.0	7.6	\$3,990.00
Ritz, Amy F	Executive Director	600.0	0.5	\$300.00
Jordan Scott	Senior	275.0	155.6	\$42,790.00
Trevor Stone	Senior	275.0	5.0	\$1,375.00
Ben Prange	Senior	275.0	12.4	\$3,410.00
John Menchella	Staff	190.0	15.5	\$2,945.00
Keeley Farmar	Staff	190.0	8.0	\$1,520.00
Zachary Follmer	Staff	190.0	94.4	\$17,936.00
Bhavana Lahoti	Manager	375.0	1.0	\$375.00
Ben Wells	Staff	190.0	6.0	\$1,140.00
Tim Couch	Staff	190.0	20.0	\$3,800.00
Ruhmann, Kymberly C	Staff - Grade 1	190.0	7.3	\$1,387.00
Savage, Tara	Manager - Grade 2	375.0	5.0	\$1,875.00
<b>Total</b>			<b>458.1</b>	<b>\$142,924.50</b>

Blended Hourly Rate: \$311.99

**SUMMARY SHEET PART III**

In re Patriot Coal Corp., et al.  
Summary of Hours and Fees by Project Category for  
Services Rendered From October 1, 2012 through October 31, 2012

<b>PROJECT CATEGORY</b>	<b>HOURS</b>	<b>FEES</b>
2012 Audit Fee	387.1	\$ 118,160.00
Fee Applications	8.0	\$ 2,200.00
Federal Tax Consulting Services	55.9	\$ 19,470.50
State and Local Tax Services	2.2	\$ 1,155.00
Tax Administrative Matters	4.9	\$ 1,939.00
<b>Total</b>	<b>458.1</b>	<b>\$ 142,924.50</b>

Summary of Expenses in Connection With  
Services Rendered From October 1, 2012 through October 31, 2012

<b>EXPENSE CATEGORY</b>	<b>EXPENSES AMOUNT</b>
Mileage: Ground Trans	\$ 209.00
<b>Total</b>	<b>\$ 209.00</b>

Dated: November 20, 2012



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

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
01-Oct-2012	General (0000)	Bozesky, Anne M. (US011459822)	Senior Manager-Grade 4 (214)	2.0	430.0	860.00	Call with client regarding request list (.5), follow-up request (.5) and discussion with A. Ritz (1)
01-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275.0	275.00	Call with Jessica Wubker to discuss equipment lease rejections (1)
01-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.0	275.0	1,925.00	Preparation of Bankruptcy equipment lease rejection workpapers (5) and research on equipment lease rejection presentation & disclosure (2).
02-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.3	525.0	1,732.50	Review planning documentation for 12/31/12 audit procedures
02-Oct-2012	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	550.00	Discussed bankruptcy invoice timing and payment with Sherri Fievet
02-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	550.00	Review of new journal entry procedures in conjunction with risks of Patriot and development of journal entry Q3 testing procedures
03-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.6	525.0	1,365.00	Reviewing 2012 audit planning documentation
03-Oct-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275.0	1,650.00	Reviewed and fixed planning comments made by Sarah Miller.
04-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	525.00	Review of client memo and analysis of rejected lease accounting treatment
04-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525.0	157.50	Call with Katy Winkelmann and Paul Kaufman to discuss treatment of rejected contracts
04-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525.0	157.50	Call with Matt Redenius and Mike Hickenbotham to discuss accounting treatment for rejected contract at Bluegrass mine complex
04-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.7	525.0	1,417.50	Reviewing 2012 audit planning documentation
04-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	2,475.00	Created Q3 binders (1.5); discussed quarterly GAAP checklist with Julie Turley and Jessica Wubker (1); created RAS template (1), created EQR template (1), created independence template (1); discussed organizational chart with Bernie Dougherty and added as workpaper (1.5), printed 8k's and inputted into workpapers (2)
05-Oct-2012	General (0000)	Dolan, Daniel J (US011348134)	Partner/Principal-Grade 1 (111)	2.0	525.0	1,050.00	Review of audit committee materials
05-Oct-2012	General (0000)	Hornecker, Peter L (US012016782)	Partner/Principal-Grade 1 (111)	0.7	600.0	420.00	Conf calls with Chris Zuidema and Mike and Sarah regarding accrual of losses for terminated contracts and adjustments to said losses
05-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275.0	550.00	Review of Equipment Lease Rejection memo prepared by Jessica Wubker in conjunction with authoritative guidance.
08-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	190.0	95.00	Met with Julie Turley and various other Patriot employees to discuss and obtain PBCs.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.0	190.0	190.00	Rolled forward repletter, SAS100, and PCX Transmittals.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	247.00	Made requests for AP flux explanations.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.6	190.0	304.00	Worked on A/R documentation and made requests for A/R flux explanations.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.1	190.0	399.00	Reviewed and documented 8-Ks.
08-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.3	190.0	437.00	Worked on documentation of inventory workpapers and inquiring of Patriot personnel about significant fluxes.
08-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.7	525.0	892.50	Review of rejected contracts and discussions with PPD
08-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.2	525.0	105.00	Discuss impairment of workforce intangible with Katy Winklemann
08-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525.0	210.00	Discuss approach for internal control testing
08-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.9	525.0	472.50	Discuss changes required to audit planning approach with Mike Hickenbotham
08-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.9	525.0	997.50	Discuss planning documentation review notes with Jordan Scott
08-Oct-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.3	275.0	1,182.50	Addressed executive level comments and notes regarding our audit planning documentation and followed up with Patriot personnel as necessary (4.3 hours).
08-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.5	430.0	215.00	Call with Katy Winkleman to discuss rejected contracts.
08-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	2,200.00	Meetings with various Patriot personnel to discuss PBC list and introduce staff (3.5); preparation of ARO quarterly workpapers (2.5); preparation of AC book (2).
09-Oct-2012	General (0000)	Bozesky,Anne M. (US011459822)	Senior Manager- Grade 4 (214)	0.5	430	215.00	Review of e-mails from client and to A.Ritz
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.3	190.0	57.00	Met with Julie Turley to discuss outstanding AP flux explanations.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.5	190.0	95.00	Worked on documenting Debt workpapers and making requests for significant flux explanations related to debt.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.5	190.0	285.00	Worked on Other Current Assets documentation and made requests for significant flux explanations.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.0	190.0	380.00	Updating A/R, AP, and Other Current Assets flux explanations.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.0	190.0	380.00	Tying out leads to trial balance.
09-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.5	190.0	475.00	Worked on A/R documentation and updating flux explanations.
09-Oct-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.2	275.0	880.00	Addressed executive level review comments and notes, and revisited control testing strategy to ensure significant controls are tested independently (3.2 hours)
09-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430.0	430.00	Discuss planning notes with engagement team.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
09-Oct-2012	Planning (0001)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	2,475.00	Discussion with Matt Redenius and Sarah Miller to discuss planning changes due to bankruptcy (3); changes made to significant risks as a result of discussion (2), changes made to combined risk assessments as a result of discussion (2), changes made to UBT as a result of discussion (2)
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.3	190.0	57.00	Reviewing and documenting AP contract.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	190.0	95.00	Working on Revenue workpaper documentation and making requests for significant flux explanations.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	190.0	152.00	Updating AP flux explanations and asking follow-up questions related to AP flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.8	190.0	152.00	Reviewing LCM Analyses and requesting LCM Analyses not yet received.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	190.0	209.00	Adding note to the trial balance describing the workpaper and tying out leads to trial balance.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.2	190.0	228.00	Updating Other Current Assets flux explanations and asking follow-up questions related to Other Current Assets flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	190.0	247.00	Updating A/R flux explanations and asking follow-up questions relating to A/R flux explanations received.
10-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	190.0	247.00	Worked on Debt documentation and updating flux explanations.
10-Oct-2012	TOC - Review of IA (0021)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	190.0	247.00	Completing review/retest questionnaire templates for all review/retest controls relating to the Procurement to Pay control testing.
10-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525.0	577.50	Review of selenium correspondence and prelim analysis
10-Oct-2012	WT - Land Management (0014)	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	0.5	190.0	95.00	Documentation of Land Management WT
10-Oct-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	2.0	190.0	380.00	Testing of FSCP--Misc Controls
10-Oct-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	2.0	190.0	380.00	Testing of FSCP--Reporting Controls
10-Oct-2012	TOC - Principal Test (0022)	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	3.0	190.0	570.00	Testing of Land Management Controls
10-Oct-2012	TOC - Principal Test (0022)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	2,475.00	Input of new testing templates for all test of control processes, including review, retest, and independent test of control templates.
11-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.4	190.0	76.00	Updating Other Current Assets flux explanations.
11-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.5	190.0	95.00	Worked on documentation of Investments.
11-Oct-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.6	190.0	114.00	Updating inventory documentation and flux explanations and asking follow-up questions regarding flux explanations received for inventory.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	247.00	Updating Revenue Flux explanations and asking follow-up questions regarding flux explanations received regarding revenue.
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	247.00	Preparing the OAR by describing the significant changes that occurred in the various BS and IS accounts.
11-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.3	190.0	627.00	Updating AP flux explanations and asking follow-up questions regarding AP flux explanations received.
11-Oct-2012	Planning (0001)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.3	275.0	632.50	Addressed executive level comments related to planning documentation (2.3 hours).
11-Oct-2012	TOC - Principal Test (0022)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	275.0	715.00	Documented remaining entity-level controls to close out remaining open items (2.6 hours)
11-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	2,200.00	Preparation of quarterly review memorandum (3) and overall analytical review (5)
12-Oct-2012	Planning (0001)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.7	190.0	323.00	Filled out the scheduling request form for January 2013 - June 2014
12-Oct-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	6.3	190.0	1,197.00	Documented Comp & Benefits TOC (4.6 hours); Documented PTP TOC (1.7 hours)
12-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.6	190.0	114.00	Making copies of rep letters, scanning rep letters to e-mail, and uploading rep letters.
12-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	1.3	190.0	247.00	Updating AP flux explanations.
12-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.5	190.0	1,045.00	Worked on documentation of investments workpapers.
12-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.0	525.0	1,050.00	Review of liabilities subject to compromise with Matt Redenius
12-Oct-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.3	190.0	247.00	Tested controls related to the Capital Expenditure Process
12-Oct-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.4	190.0	266.00	Tested controls related to the Land Management Process
12-Oct-2012	TOC - Review of IA (0021)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.5	190.0	285.00	Tested controls related to PTP process.
12-Oct-2012	TOC - Principal Test (0022)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	1.7	190.0	323.00	Tested controls related to the FSCP process
12-Oct-2012	3rd Quarter (0004)	Menchella,John (US012919148)	Staff/Assistant- Grade 4 (444)	2.1	190.0	399.00	Documented tax workpapers for the Q3 review procedures
12-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	0.7	430.0	301.00	Review of AC book
12-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.5	430.0	645.00	review of quarterly procedures (AR, inventory, prepaids)
12-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	2,200.00	Preparation of Q3 income taxes (4.5) and Q3 environmental liabilities (4.5) for purposes of our third quarter review.
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.3	190.0	57.00	Making copies of the 10-Q.
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.4	190.0	76.00	Worked on agreeing out Liabilities Subject to Compromise to the account mapping.

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Oct-2012	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.9	190.0	171.00	Completing review/retest templates for Taxes & Land Management Controls.
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	190.0	570.00	Worked on documentation of Investments.
15-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.7	190.0	893.00	Worked on tying out the 10-Q.
15-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	262.50	Review of changes to combined risk assessment for bankruptcy matters
15-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.7	525.0	367.50	Review of impairment memo regarding met coal
15-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	787.50	Review and preparation of third quarter audit comm materials
15-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Discuss rejected contracts with Katy Winkelmann
15-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525.0	262.50	Meet with Joe Bean to discuss quarterly legal update
15-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.1	525.0	577.50	Review Form 10-Q
15-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	525.0	1,627.50	Review Q3 summary review memorandum, overall analytic and impairment memo
15-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.3	430.0	129.00	Meeting with Katie Winkleman to discuss impairment.
15-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	4.0	430.0	1,720.00	review of quarterly procedures, noncurrent liabilities, AP, derivatives.
15-Oct-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.4	525.0	735.00	Read and provide questions and comments on 10-Q
15-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.5	275.0	2,612.50	Meeting with Jessica and Julie to discuss client deliverables (1.5), preparation of Impairment workpapers (5.3), preparation of overall analytical review (2.7)
15-Oct-2012	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.3	190.0	247.00	ITGC Walkthroughs LA-5 New Users (1.3 hr);
16-Oct-2012	3rd Quarter (0004)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.2	430	516.00	Q3 Tax Workpaper Review
16-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.5	190.0	1,615.00	Worked on tying out the 10-Q for the entire day.
16-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.7	525.0	892.50	Review Q3 Form 10-Q draft
16-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	10.0	275.0	2,750.00	Review of quarterly hedging workpapers (3.4), review of quarterly AP workpapers (3.8), review of quarterly inventory workpapers (2.8)
16-Oct-2012	3rd Quarter (0004)	Stone,Trevor (US012967678)	Senior-Grade 1 (421)	5.0	275.0	1,375.00	Review of the Tax Provision workpapers for Q3 FY 2012. Draft of Tax Provision memo.
16-Oct-2012	TSRS (0010)	Wells,Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	4.7	190.0	893.00	LA Walkthrough LA-5 Terminations (1 hr); Operations WT OT-1 Mainframe (1.1 hrs); Operations WT OT-1 Windows (.9 hrs); Operations WT OT-3 Job Failure (.7 hrs); Opeations WT Narrative (1 hr)



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
17-Oct-2012	3rd Quarter (0004)	Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.4	430	602.00	Q3 Tax Workpaper Review
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Worked on updating AP flux explanations.
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.3	190.0	437.00	Worked on documentation of our Equity review.
17-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	6.2	190.0	1,178.00	Worked on tying out the 10-Q.
17-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	2,200.00	Preparation of quarterly Journal Entry testing memorandum (4), review of quarterly BOD minutes (2.5), preparation of DIP financing expense testing (1.5)
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Printed off Audit Committee meeting minutes, reviewed them, and made them into workpapers.
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Worked on tying out the 10-Q.
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.0	190.0	380.00	Worked on tying out the statement of cash flows.
18-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.3	190.0	1,007.00	Worked on documenting our review of equity.
18-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	3.1	525.0	1,627.50	Review Q3 Form 10-Q draft
18-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275.0	2,475.00	Review of Tie-Out (5.5) and review of cash flow portion of tie-out (3.5)
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.0	190.0	190.00	Received new version of the 10-Q. Reviewed for changes from prior version.
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.0	190.0	570.00	Worked on tying out the statement of cash flows.
19-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.5	190.0	665.00	Worked on Journal entry testing, inquiring of entry preparers/approvers, performing rollforward testing, and documenting all of the above.
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.3	525.0	157.50	Discussion and review of selenium updates with Sarah Miller
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Audit comm preparation call with Bob Viets
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	262.50	Review of impairment calcluations and analysis
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525.0	682.50	Reviw of subject to compromise listing details with Jordan Scott
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.4	525.0	735.00	Discussion of contract rejections with Sarah Miller and Katy Winklemen and review of memorandum
19-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.0	525.0	1,050.00	Review of draft 10q and footnote disclosures
19-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Meet with Katy Winkleman to discuss 10-Q comments
19-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525.0	262.50	Call with Bob Viets in preparation of audit committee meeting

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	3.2	525.0	1,680.00	Review impairment analysis, draft letter of representations, contract rejection memo
19-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	7.3	275.0	2,007.50	Preparation of reorg expense workpapers (4.3) and review of rejected contracts memorandum (3)
22-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	0.8	190.0	152.00	Documenting revenue by mine.
22-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.3	190.0	627.00	Worked on journal entry testing and meeting with the preparers/approvers of selected journal entries to discuss business purpose of the selected entries.
22-Oct-2012	3rd Quarter (0004)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.2	190.0	988.00	Worked on tying-out the 10-Q, mostly working through Gaurantor/Non-Gaurantor schedules and transferring tickmarks to clean copy of the 10-Q.
22-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.1	525.0	577.50	Review of LSTC details and contract rejection memos
22-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.3	525.0	682.50	Review of Evergreen transaction and memos
22-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.5	525.0	787.50	Review of draft 10q and disclosures
22-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.8	525.0	945.00	Audit Comm preparation and meeting
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.7	525.0	367.50	Review changes to draft of Form 10-Q
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.8	525.0	420.00	Review memo related to Evergreen contract
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.3	525.0	682.50	Review 3rd quarter minutes of board of directors
22-Oct-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	1.9	525.0	997.50	Attend audit committee meeting
22-Oct-2012	3rd Quarter (0004)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275.0	2,337.50	Review of guarantee/non guarantor portion of 10-Q tie-out (3), review of Evergreen memo (1.5), review of FN 1-15 of 10-Q tie-out (4)
23-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.6	525.0	315.00	Review of draft 10q and disclosures
23-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	1.6	525.0	840.00	Review of LSTC details and contract rejection memos
23-Oct-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	2.0	525.0	1,050.00	Review of updated impairment analysis
23-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	1.0	430.0	430.00	Review checklists and independence
23-Oct-2012	3rd Quarter (0004)	Redenius,Matthew David (US012192437)	Senior Manager- Grade 2 (212)	2.0	430.0	860.00	Review of 10Q
23-Oct-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	1.4	525.0	735.00	Review impairment workpapers
23-Oct-2012	General (0000)	Saphian,Ruth M (US011345726)	Partner/Principal- Grade 1 (111)	2.1	525.0	1,102.50	Read SRM, OAR, Impairment Memo, EVergreen Memo

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
23-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.8	275.0	1,320.00	Review of Patriot's debt compliance certificate and related workpapers (2.25) and review of JE testing (2.5)
23-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275.0	1,375.00	Sending items to independent review partner for review (1) and addressing comments our independent review partner had on our review workpapers (4).
24-Oct-2012	3rd Quarter (0004)	Atwood, Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	1.8	430.0	774.00	Tax Memo
24-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	525.00	Discussion of EQR review comments with Ruth Saphian
24-Oct-2012	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	1.0	375.0	375.00	Planning for testing of application controls for all in scope applications
24-Oct-2012	General (0000)	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Type up questions to audit team from review of all quarterly documents
24-Oct-2012	General (0000)	Saphian, Ruth M (US011345726)	Partner/Principal-Grade 1 (111)	1.5	525.0	787.50	Check changes on new version of 10-Q. REview final footnotes and MD&A
24-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.5	275.0	1,787.50	Update of OAR for partner and manager comments (2.5), inquiry of Katy Winkelmann for questions from minutes (1.5), additional re-work performed on journal entry testing (2.5)
26-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	315.00	Review changes to Form 10-Q draft (.4), discuss comments related to changes with Katy Winkelmann (.2)
26-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525.0	367.50	Review 10-Q disclosure checklist
26-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	2.0	430.0	860.00	Review of GAAP checklist and 10Q
29-Oct-2012	3rd Quarter (0004)	Atwood, Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	0.4	430.0	172.00	Update to Q3 Tax memo for West Virginia law change
29-Oct-2012	3rd Quarter (0004)	Dohrmann, Charles (US011339157)	Executive Director-Grade 1 (131)	0.5	525	262.50	Memo changes - WV tax rate change; discuss with Ranie
29-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525.0	787.50	Final review of 10q draft and related changes
29-Oct-2012	3rd Quarter (0004)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	1.5	525.0	787.50	Review of tax memorandum
29-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525.0	210.00	Review audit committee call materials
29-Oct-2012	3rd Quarter (0004)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	3.0	430.0	1,290.00	Review of GAAP checklist, SRM
29-Oct-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275.0	2,200.00	Review of WWMV Impairment Memo (2.5), legal letter (1.5), changes made to rep letter (1.25), and coordination of sign-offs with partners for review report approval (2.75)
30-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525.0	525.00	Audit committee meeting to approve 10q
30-Oct-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525.0	315.00	Audit committee call to discuss Form 10-Q

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
31-Oct-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525.0	262.50	Review of audit stratefy scoping documentation
31-Oct-2012	3rd Quarter (0004)	Hornburg, David E (US011340148)	Executive Director-Grade 1 (131)	0.5	525.0	262.50	Review of tax provision and memo
				387.1		118,160.00	

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c)) for audit committee	10/16/2012	430	1.8	774	Administrative
Atwood,Ranie Jo (US012835180)	Senior Manager-Grade 1 (211)	Administration - Bankruptcy Fee Preapproval Template (PCAOB Rule 3524(c)) for audit committee	10/17/2012	430	0.4	172	Administrative
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	E-mails regarding kick-off and work plan for project.	10/23/2012	430	1	430	Administrative
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Save electronic files to Bankruptcy folder on eDocs	10/23/2012	190	0.4	76	Administrative
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	kick off meeting with staff to gather SEC documents for study.	10/24/2012	430	1	430	Administrative
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Save electronic files to Bankruptcy folder on eDocs	10/24/2012	190	0.3	57	Administrative
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Prepare bullet point summary of tax categories for treatment of service provider fees during bankruptcy (deductible, capitalizable, amortizable) and forward to Rich Hoffman so that Patriot can segregate costs incurred going forward.	8/27/2012	525	0.4	210	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	return call/meet with stan to discuss post petition tax definitions for MOR's	8/28/2012	525	0.4	210	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Call with Rich Hoffman regarding bankruptcy meeting with accounting and audit committee presentation of bankruptcy tax matters	9/5/2012	525	0.2	105	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Gather Section 382 data request and forward to Rich Hoffman explaining information for Patriot ownership history and Magnum acquisition issues	9/5/2012	525	0.4	210	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	consideration of treatment under §382 for potential fair value of reserves in excess of tax basis; Potential for this excess increasing the annual limit on loss carryovers in the event of an ownership change.	9/13/2012	600	0.8	480	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	consideration of treatment under §382 for potential fair value of reserves in excess of tax basis; Potential for this excess increasing the annual limit on loss carryovers in the event of an ownership change.	9/14/2012	600	0.9	540	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	research and review of treatment for potential built in gain under §382 relating to fair value of reserves and run off of cost depletion	9/25/2012	600	0.4	240	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Review of 382 questions and information request detail.	9/27/2012	600	0.6	360	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	research and review of treatment for potential built in gain under §382 relating to fair value of reserves and run off of cost depletion	9/28/2012	600	0.7	420	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	call on §382 document request and response from company	10/1/2012	600	0.3	180	Federal Consulting Services
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	call with client re information request for 382 work	10/1/2012	600	0.5	300	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	e-mails from client, and to A.Ritz	10/8/2012	430	0.5	215	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	e-mails from client, and to A.Ritz	10/9/2012	430	0.5	215	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	discuss Built in gain position for reserves under §382; discuss treatment of modified payable amounts agreed with vendors; discussion with Patriot tax director.	10/9/2012	600	0.2	120	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	meeting at Patriot to discuss treatment of claims and priority of tax liabilities;Met with tax director, P. Kaufmann, ch 11 outside consultant, Payables group;	10/9/2012	600	2.6	1560	Federal Consulting Services
Dohrmann,Charles (US011339157)	Executive Director-Grade 1 (131)	Meeting at Patriot Coal to discuss Top 50 tax bankruptcy issues and cover historical background for issues identified by Nancy Flagg; preparation of materials for meeting	10/9/2012	525	3.1	1627.5	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	prep for Top 50 meeting (read docs on plane) and addit web reserach 1.2; Top50 meeting with patriot team 2.2;	10/9/2012	525	3.4	1785	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	compile RFPD docs and send to Rich Hoffman	10/12/2012	525	1.6	840	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of information, e-mail to Amy	10/15/2012	430	0.3	129	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	review of information, e-mail to Amy	10/19/2012	430	1	430	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Request for information review of documents	10/22/2012	430	1.5	645	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Call with Amy for 382 cube questions	10/23/2012	430	0.5	215	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Request for information review of documents	10/23/2012	430	0.5	215	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2008; uploaded these documents to eDocs.	10/24/2012	190	1.4	266	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2009; uploaded these documents to eDocs.	10/24/2012	190	0.2	38	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2010; uploaded these documents to eDocs.	10/24/2012	190	0.2	38	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2011; uploaded these documents to eDocs.	10/24/2012	190	0.4	76	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2012; uploaded these documents to eDocs.	10/24/2012	190	0.1	19	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2007; uploaded these documents to eDocs.	10/24/2012	190	1.1	209	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/24/2012	375	0.5	187.5	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2010; uploaded these documents to eDocs.	10/25/2012	190	0.7	133	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2011; uploaded these documents to eDocs.	10/25/2012	190	0.7	133	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Located and saved SEC filings (10-Ks, 10-Qs, 13-Ds, & 13-Gs) related to transactions in 2009; uploaded these documents to eDocs.	10/25/2012	190	0.6	114	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	call with COE for spreadsheet inputs	10/26/2012	430	3	1290	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Planning meeting; walked through engagement templates and discussed source documents related to tax years 2007-2012	10/26/2012	190	2.3	437	Federal Consulting Services
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to learn how to use the Main Lead Sheet and the 5% Shareholder Spreadsheet templates to apply for Patriot Coal use	10/26/2012	190	2.3	437	Federal Consulting Services
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	-2.3	-862.5	Federal Consulting Services
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	3	1125	Federal Consulting Services
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- call with Anne, Kym, and Tim regarding workpaper preparations	10/26/2012	375	2.3	862.5	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2007	10/29/2012	190	1.3	247	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2008 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2009 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2010 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2011 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Pulled proxy statements from SEC's website related to Patriot's 2012 tax year for Section 382 study	10/29/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Examined client binders for mention of Section 382 in prior tax years; years examined were 1994 and 2001 through 2007	10/29/2012	190	2	380	Federal Consulting Services
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2008	10/29/2012	190	1.7	323	Federal Consulting Services
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2009	10/29/2012	190	2.1	399	Federal Consulting Services
Ruhmann, Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Main Lead Sheet for 2007	10/29/2012	190	0.5	95	Federal Consulting Services
Savage, Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim regarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/29/2012	375	1	375	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2007	10/30/2012	190	0.2	38	Federal Consulting Services
Couch, Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2008	10/30/2012	190	2	380	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2010	10/30/2012	190	2	380	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2009	10/30/2012	190	2	380	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2011	10/30/2012	190	1	190	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared a schedule related to Patriot's 5% owners; examined Forms 13-D and 13-G to determine shareholders with at least 5% ownership in the company; tax year specifically addressed: 2012	10/31/2012	190	0.8	152	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- light review of info prepared by Kymberly and Tim; email correspondence w Kymberly and Tim regarding completed main lead sheet and 5% shareholder sheets; call w Anne, Kymberly, and Tim regarding import file and downloading of prices from Factiva; coordinate w Jack for 1st level review; 2nd level review of main lead sheet and 5% shareholder sheet; prepare hard file of documents	10/31/2012	375	0.5	187.5	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	print BK web docs to prep for mtg and get BK books from office for client	10/7/2012	525	1	525	SALT Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	respond to bernie dougherty re: unclaimed property quesiton	10/10/2012	525	0.9	472.5	SALT Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	property tax and emp tax followup	10/16/2012	525	0.3	157.5	SALT Consulting Services

63.0 22,564.50



Exhibit A-3  
 Pg. 17 of 20

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
05-Oct-2012	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275.0	1,375.00	Preparation of September bankruptcy invoice
08-Oct-2012	Bankruptcy court submissions (0053)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275.0	825.00	Preparation of September bankruptcy invoice
				8.0		2,200.0	

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
08-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/8/12. 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
09-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/9/12. 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
10-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/10/12. 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
11-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/11/12. 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
12-Oct-2012	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	\$ 13.00	Mileage: Ground Trans	Traveled from apartment at 275 Union Blvd St Louis, MO 63108 to Patriot Coal at 12312 Olive Blvd. □ Normal commute to office is 3.5 miles. Commute to Patriot Coal is 14.9 miles. □ (14.9 - 3.5 = 11.4 miles) □ (11.4 miles x 2 trips per day = 22.8 miles) \275 Union Blvd to 12312 Olive Blvd
12-Oct-2012	Menchella, John (US012919148)	Staff/Assistant-Grade 4 (444)	\$ 16.00	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. 2 days total x 2 times per day (morning and night) x 7 miles = 28 miles \1733 Redbird Cove to 12312 Olive Blvd
12-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/12/12. 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
15-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/15/12. 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

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
16-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/16/12. 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
17-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/17/12. 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
18-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/18/12. 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
19-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/19/12. 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
22-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/22/12. 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
23-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/23/12. 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
24-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/24/12. 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
25-Oct-2012	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/25/12. 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

Incur Date	Employee	Rank/Grade	Expenses	Type	Description
26-Oct-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	\$ 12.00	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 10/26/12. 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
			\$ 209.00		