

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

**In re:**

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

**Debtors.**

**Chapter 11**

**Case No. 12-51502**

**(Jointly Administered)**

**FIFTH 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:	November 1, 2012 through November 30, 2012
Amount of total fees incurred during this period (net of voluntary reductions):	\$234,794.00
Amount of fees to be paid upon the expiration of the Objection deadline (80% of total fees):	\$187,835.20
Amount of expenses incurred during this period (net of voluntary reductions):	\$1,030.75

## SUMMARY SHEET PART II

In re Patriot Coal Corp., *et al.*  
 Summary of Time Recorded in Connection With  
Services Rendered From November 1, 2012 through November 30, 2012

NAME OF PROFESSIONAL	TITLE	HOURLY BILLING RATE	TIME BILLED HOURS	TOTAL COMPENSATION
Michael Hickenbotham	Partner	525.00	14.5	\$7,612.50
Sarah Miller	Partner	525.00	15.7	\$8,242.50
Matt Redenius	Senior Manager	430.00	1.5	\$645.00
David Hornburg	Executive Director	525.00	1.0	\$525.00
Michael Speedling	Manager	375.00	0.5	\$187.50
Steven LaPlant	Senior Manager	430.00	0.5	\$215.00
Jordan Scott	Senior	275.00	153.8	\$42,295.00
Ben Prange	Senior	275.00	126.3	\$34,732.50
Mary Renee DuFaux	Staff	190.00	100.5	\$19,095.00
Keeley Farmar	Staff	190.00	146.4	\$27,816.00
Zachary Follmer	Staff	190.00	138.9	\$26,391.00
Bhavana Lahoti	Manager	375.00	9.5	\$3,562.50
Ben Wells	Staff	190.00	1.0	\$190.00
Nathan Reddick	Senior	275.00	73.2	\$20,130.00
Marta Tlalka	Senior	275.00	53.3	\$14,657.50
Atwood, Ranie J	Senior Manager-Grade 1	430.00	1.2	\$516.00
Bozesky, Anne M	Senior Manager - Grade 4	430.00	8.6	\$3,698.00
Couch, Timothy	Staff - Grade 1	190.00	10.8	\$2,052.00
Deptula, Stanley L	Partner/Principal	600.00	2.2	\$1,320.00
Flagg, Nancy A	Executive Director	525.00	3.1	\$1,627.50
Golightly, Kim	Partner/Principal	600.00	0.5	\$300.00
Lambert, John Joseph	Staff - Grade 1	190.00	29.4	\$5,586.00
Ritz, Amy F	Executive Director	600.00	2.0	\$1,200.00
Ruhmann, Kymberly C	Staff - Grade 1	190.00	4.0	\$760.00
Savage, Tara	Manager - Grade 2	375.00	30.5	\$11,437.50
<b>Total</b>			<b>928.9</b>	<b>\$234,794.00</b>

Blended Hourly Rate:           \$252.77

**SUMMARY SHEET PART III**

In re Patriot Coal Corp., *et al.*  
Summary of Hours and Fees by Project Category for  
Services Rendered From November 1, 2012 through November 30, 2012

<b>PROJECT CATEGORY</b>	<b>HOURS</b>	<b>FEES</b>
2012 Audit Fee	827.8	\$ 203,877.00
Fee Applications	10.0	\$ 2,936.00
Federal Tax Consulting Services	91.1	\$ 27,981.00
<b>Total</b>	<b>928.9</b>	<b>\$ 234,794.00</b>

Summary of Expenses in Connection With  
Services Rendered From November 1, 2012 through November 30, 2012

<b>EXPENSE CATEGORY</b>	<b>EXPENSES AMOUNT</b>
Mileage: Ground Trans	\$ 395.24
Office Expenses	\$ 484.00
Meals	\$ 151.51
<b>Total</b>	<b>\$ 1,030.75</b>

Dated: December 20 2012



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

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Review of spreadsheet to list 5% shareholders during the period 2007-2010 for purpose of identifying ownership change under Section 382	01-Nov-2012	430	1.3	559	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Review of spreadsheet to list 5% shareholders during the period 2010 - 2012 for purpose of identifying ownership change under Section 382	01-Nov-2012	430	1	430	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2009	01-Nov-2012	190	0.5	95	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2010	01-Nov-2012	190	1	190	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2011	01-Nov-2012	190	0.7	133	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the main lead sheet for tax year 2012	01-Nov-2012	190	0.3	57	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 Study; reviewed ownership analysis done by tax staff.	01-Nov-2012	190	9.6	1824	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 -- light review of info prepared by Kymberly and Tim	01-Nov-2012	375	0.5	187.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Prepare hard file of documents	01-Nov-2012	375	1	375	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	Call with team to discuss data entry for 382 analysis spreadsheet and call to discuss next steps.	02-Nov-2012	430	1	430	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the Cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	247	Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to discuss inputting information in to the import file for the cube from the main lead sheet and the 5% shareholder sheet, for years 2007, 2008, 2009, 2010, 2011, and 2012	02-Nov-2012	190	1.3	247	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Call with Anne, Kymberly and Tim regarding import file and downloading of prices from Factiva	02-Nov-2012	375	1	375	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	coordinate with jack to prepare MLS and 5% shareholder sheets for Peabody (former parent of Patriot)	05-Nov-2012	375	0.1	37.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	05-Nov-2012	375	0.4	150	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	06-Nov-2012	375	3.3	1237.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	06-Nov-2012	375	0.2	75	Federal Consulting Services
Coony,Thomas Edmund (US012361638)	Senior Manager-Grade 4 (214)	Review e-mail, document relating to senior convertible debt.	07-Nov-2012	430	1	430	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	contingent payment instrument question from R Hoffmann	07-Nov-2012	600	0.2	120	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	07-Nov-2012	190	0.5	95	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	07-Nov-2012	375	0.5	187.5	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	contingent payment instrument question from R Hoffmann	08-Nov-2012	600	0.7	420	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, 382 Study. Peabody Energy 382 Study. Reviewed 5% shareholders and transactions for ownership shift analysis	08-Nov-2012	190	5	950	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	08-Nov-2012	375	6.5	2437.5	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Prepared the Cube import spreadsheet based on the main lead sheet and the 5% owners spreadsheet related to tax years 2007-2012	09-Nov-2012	190	2.5	475	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	respond to bernie re: irs penalty notice for pre-pet 720 filing	09-Nov-2012	525	1.1	577.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	Patriot 382 - review/revise main lead sheet & 5% shareholder sheets	09-Nov-2012	375	2.5	937.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare 382 hard file	09-Nov-2012	375	0.2	75	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	prepare Peabody 382 file	09-Nov-2012	375	1.2	450	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	email correspondence to Tim and Kymberly for Patriot import file preparation	09-Nov-2012	375	0.1	37.5	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	call with manager regarding spreadsheet, report. analysis of pre-formation NOLs from subsidiaries contributed to Patriot.	12-Nov-2012	430	2	860	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Participated in a conference call with Anne and Tara related to the Cube import log and the 382 limitation calculation spreadsheet for tax years 2007-2012	12-Nov-2012	190	2	380	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	12-Nov-2012	190	0.8	152	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	12-Nov-2012	190	4	760	Federal Consulting Services
Ruhmann,Kymberly C. (US013088154)	Staff/Assistant-Grade 3 (443)	Conference call with Tara to review the Limit Calculation spreadsheet, reviewing the changes that Tim created on the Import Log, update import log following conversation with Tara	12-Nov-2012	190	2.7	513	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	call with Anne, Kymberly and Tim regarding questions on import file and preparation of limitation calculation	12-Nov-2012	375	1	375	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	12-Nov-2012	375	0.9	337.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	coordinate with Jack to prepare Peabody import file from 2006 through 2007	12-Nov-2012	375	0.1	37.5	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	13-Nov-2012	190	1	190	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Saved documents and emails in eDocs related to 382 engagement	13-Nov-2012	190	0.2	38	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	13-Nov-2012	190	0.3	57	Federal Consulting Services
Couch,Timothy (US013176761)	Staff/Assistant-Grade 3 (443)	Began preparation of the methodology report for the 382 study related to tax years 2007-2012	14-Nov-2012	190	0.5	95	Federal Consulting Services
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	respond to rich hoffman re: 507(a)(8)(A)	14-Nov-2012	525	0.7	367.5	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	14-Nov-2012	190	4.5	855	Federal Consulting Services

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Category
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1 (131)	respond to rich hoffman re: exceptions to 507a8A and attach toolkit question list	16-Nov-2012	525	1.3	682.5	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal, Section 382 study. Peabody CUBE, uploaded transactions and 5% shareholder information into our CUBE software for an owner shift analysis.	16-Nov-2012	190	3.5	665	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review import file	16-Nov-2012	375	5	1875	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	review/revise Peabody workpapers from 9/25/06 to 10/31/07	19-Nov-2012	375	2.5	937.5	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	create import file	19-Nov-2012	375	0.4	150	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	merge Patriot cube with Peabody cube	19-Nov-2012	375	1	375	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	seg allocations, run shifts (382 cube work)	19-Nov-2012	375	2	750	Federal Consulting Services
Savage,Tara (US012433378)	Manager-Grade 2 (322)	send to Amy for review	19-Nov-2012	375	0.1	37.5	Federal Consulting Services
Ritz,Amy Felice (US011539989)	Executive Director-Grade 1 (131)	review owner shift calculations	20-Nov-2012	600	2	1200	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	analysis of Magnum NOLs and attribute reduction.	27-Nov-2012	430	1.8	774	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	REview of issue regarding ordering of NOL reduction for COD and ability to elect to reduce Subsidiary early NOL's first	27-Nov-2012	600	0.9	540	Federal Consulting Services
Bozesky,Anne M. (US011459822)	Senior Manager-Grade 4 (214)	analysis of Magnum NOLs and attribute reduction.	30-Nov-2012	430	0.5	215	Federal Consulting Services
Deptula,Stanley L (US011350135)	Partner/Principal-Grade 1 (111)	Consideration of impact of prior Magnum entity §382 limits on carryover NOL's amd impact of reduction under §108(b)(5). Discussion with K. Golightly in National tax	30-Nov-2012	600	0.4	240	Federal Consulting Services
Golightly,Kim O (US011370353)	Partner/Principal-Grade 1 (111)	w/ Stan Deptula on section 108/382 issue	30-Nov-2012	600	0.5	300	Federal Consulting Services
Lambert,John Joseph (US013132913)	Staff/Assistant-Grade 4 (444)	Patriot Coal Section 382 study. Inquired patriot coal 5% shareholders on their ownership structure in Patriot Coal shares.	30-Nov-2012	190	2	380	Federal Consulting Services

91.1 27,981.00

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
01-Nov-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525	577.5	Review of audit strategy scoping documentation
05-Nov-2012	Interim - PP&E (0030)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	7.0	190	1330	Documented PPE lead (2 hour), Documented PPE rollforward (5 hours), Documented Mine development lead and made selections (1hour)
05-Nov-2012	Interim - Prepaid Expenses (0027)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.3	190	57	Created lead sheet (0.3 hours)
05-Nov-2012	Interim - Accounts Receivable (0024)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.7	190	133	Created lead sheet (0.7 hours)
05-Nov-2012	TOC - Principal Test (0022)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.7	190	323	Documented Comp & Benefits (1.7 hours)
05-Nov-2012	Interim - Cash (0023)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.3	190	1197	Created lead sheet, documented reconciliations and confirmations (6.3 hours)
05-Nov-2012	TOC - Principal Test (0022)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.1	190	399	Performed update testing of contract mining controls.
05-Nov-2012	TOC - Review of IA (0021)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.4	190	1406	Performed reviews of IA's control testing at the mine level for the Wells and Rocklick mines.
05-Nov-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525	315	Preparing Q3 workpapers for archiving
05-Nov-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	367.5	Review interim bankruptcy audit program and internal controls
05-Nov-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.3	525	682.5	Meet with Katy Winkelmann, Paul Kaufmann, and Matt Redenius to discuss derivative treatment of coal sales contracts
05-Nov-2012	Interim - ARO (0032)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	9.0	275	2475	Performed a review of and documented the ARO liability analysis (3.2 hours); Documented closed mine expenditure reports and associated transaction registers from the general ledger system (4.4 hours); Performed testing of the equipment rates used in the cash flow analyses (1.4 hours).
05-Nov-2012	Client Discussions/Communication (0011)	Redenius, Matthew David (US012192437)	Senior Manager-Grade 2 (212)	1.0	430	430	meeting with Katy Winkleman, Paul Kaufmann to discuss sale contracts.
05-Nov-2012	Interim - Cash (0023)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275	275	Walkthrough of interim cash with staff (1)
05-Nov-2012	Interim - Accounts Receivable (0024)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	412.5	Walkthrough of interim AR with staff (1.5)
05-Nov-2012	Internal Meetings (0052)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	687.5	Discussion with staff about interim areas and how to appropriately test certain accounts in conjunction with the bankruptcy (2.5)
05-Nov-2012	3rd Quarter (0004)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	1100	Adding WWMV Impairment Memo into workpapers (1), adding additional BOD meeting minutes into workpapers (1.5), coordinating executive signoffs (1.5)
06-Nov-2012	Interim - PP&E (0030)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	3.0	190	570	Capital Expenditures Lead (1 hour), Prepared request list to talk with client (1.5 hours), Documented Gain/Loss (.5 hours)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
06-Nov-2012	TOC - Review of IA (0021)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	5.0	190	950	Reviewed and retested IA's FSCP Test of controls (5 hours)
06-Nov-2012	Interim - Cash (0023)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.2	190	798	Documented reconciliations, prepared confirmations (4.2 hours)
06-Nov-2012	Interim - Accounts Receivable (0024)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.8	190	912	Documented aging, prepared confirmations (4.8 hours)
06-Nov-2012	Interim - Inventories - Coal (0025)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.3	190	247	Prepared inventory leads and made selections for testing as well as requests for selected items.
06-Nov-2012	TOC - Principal Test (0022)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	190	266	Performed testing of Derivatives controls.
06-Nov-2012	TOC - Review of IA (0021)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	190	494	Reviewed controls at the mine level for Rocklick and Wells.
06-Nov-2012	3rd Quarter (0004)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190	646	Transferred tickmarks from our copy of the 10-Q to the 10-Q that PCX filed with the SEC and obtained support for any changes between versions.
06-Nov-2012	Interim - ARO (0032)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.2	275	330	Performed testing of the equipment rates used in the cash flow analyses (1.2 hours).
06-Nov-2012	TOC - Review of IA (0021)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.8	275	2145	Performed a detail review of Internal Audit's testing of mine level controls and retested a sample of controls in conjunction with our audit methodology (7.8 hours).
06-Nov-2012	Interim - Investments (0028)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.5	275	2337.5	Preparation of interim investments in affiliates workpapers
07-Nov-2012	Interim - PP&E (0030)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	1520	Tied out PPE rollforward (3 hours), Documented flux explanations on PPE lead (1 hour), Prepared and sent out emails with follow up requests for PPE (2 hours), Meeting with client for PPE rollforward (1 hour), Documentation of answers from meeting with client (1 hour)
07-Nov-2012	TOC - Principal Test (0022)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190	304	Documented Treasury, M&S Inventory, and PTP TOC (1.6 hours)
07-Nov-2012	Interim - Accounts Receivable (0024)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.6	190	304	Documented AR aging (1.6 hours)
07-Nov-2012	Interim - Cash (0023)	Farmar, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.3	190	1007	Documented reconciliations, outstanding checks (5.3 hours)
07-Nov-2012	TOC - Principal Test (0022)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.6	190	494	Performed testing of Derivatives controls.
07-Nov-2012	Interim - Inventories - Coal (0025)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.9	190	741	Worked on documenting LCM Analyses for inventory.
07-Nov-2012	TSRS (0010)	Lahoti, Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	2.0	375	750	Discussion with core team related to testing of application controls and review of testing approach for application controls.
07-Nov-2012	YE - Non-pension post-retireme (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	9.0	275	2475	Performed testing of workers comp claims and OPEB claims (6.4 hours); Performed testing of OPEB census data file (2.6 hours).
07-Nov-2012	Interim - PP&E (0030)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275	1100	Walkthrough of PPE with staff (1.5) and answering questions on our testing strategy as a result of client format changes and availability of documentation (2.5)



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
07-Nov-2012	TOC - Principal Test (0022)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.7	275	1842.5	Review of walkthrough supplement for comp & benefits walkthrough (2.3), FSCP walkthrough (2.5), and land management (1.9)
07-Nov-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	0.5	275	137.5	Budget to actual (.5h)
08-Nov-2012	Interim - PP&E (0030)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	9.0	190	1710	Documented gain/loss (1.5 hours), Tied line on PP&E RF to prior year and worked on summations(3 hours), Documented capital expenditures rollforward and made selections (4 hours), continued documentation on mine development and made selections (2 hour),
08-Nov-2012	TOC - Principal Test (0022)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.1	190	209	Documented M&S Inventory TOC related to Key Performance Indicators. (1.1 hours)
08-Nov-2012	Interim - Cash (0023)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.7	190	323	Documented reconciliations, sent out confirmations, outstanding checks (1.7 hours)
08-Nov-2012	Interim - Accounts Receivable (0024)	Farmer, Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.2	190	988	Met with client contacts regarding AR, documented reconciliation, documented unbilled receivables, documented confirmations, documented credit memos (5.2 hours)
08-Nov-2012	Interim - Inventories - Coal (0025)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.1	190	399	Worked on documentation of LCM Analyses for inventory selections.
08-Nov-2012	Interim - Inventories - Coal (0025)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190	646	Worked on documenting flyover report and rollforward support for inventory selections.
08-Nov-2012	Interim - PP&E (0030)	Follmer, Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	4.0	190	760	Worked on Accrued Royalties leads and made selections for testing as well as requests for selected items.
08-Nov-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.3	525	682.5	Review of hedge matters with Sarah Miller
08-Nov-2012	General (0000)	Hickenbotham, Michael W (US011343489)	Partner/Principal-Grade 1 (111)	2.2	525	1155	Review of combined risk assessment documentation
08-Nov-2012	General (0000)	Miller, Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.3	525	157.5	Discuss proposed change to claims cost in OPEB liability calculation with Mike Hickenbotham
08-Nov-2012	YE - Non-pension post-retireme (0044)	Prange, Benjamin R. (US012919221)	Senior-Grade 1 (421)	8.0	275	2200	Performed testing of OPEB census data file (2.4 hours); Documented workers compensation transaction registers and selected a sample of payments to detail test (5.6 hours).
08-Nov-2012	Client Discussions/Communication (0011)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.6	275	990	Discussions with Dennis Williams, IA Director, to discuss bankruptcy controls and comments based on our review of IA testing (3.5)
08-Nov-2012	YE - Income Taxes (0043)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	275	1732.5	Preparation of return to provision testing
08-Nov-2012	TSRS (0010)	Wells, Benjamin E (US012919293)	Staff/Assistant-Grade 4 (444)	1.0	190	190	Logical Access Walkthrough LA-6 Request & Review Comment (1 hr); Operations WT OT-2 Request & Review Comment (1 hr)
09-Nov-2012	Interim - PP&E (0030)	DuFaux, Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	7.0	190	1330	Documented Depletion Expense spreadsheet and worked with client to get explanations (3 hours), Sent out additional selections and requests for CIP addition testing, Leases, Maintenance and equipment, and Depreciation (3 hours), worked on more summations to clerically test PPE rollforward (1 hour)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
09-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	190	152	Performed PTP TOC (0.8 hours)
09-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.1	190	399	Documented confirmations (2.1 hours)
09-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.1	190	779	Documented unbilled receivables, documented credit memos, obtained documentation for cutoff testing (4.1 hours)
09-Nov-2012	WT - Manage Derivatives&Hedges (0018)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.3	190	437	Performed walkthrough of Derivatives & Hedging process and prepared documentation.
09-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	5.2	190	988	Worked on documentation of flyover reports and rollforward support for selected locations.
09-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	420	Prepare Q3 workpapers for archive
09-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.0	525	1050	Review planning documents and close related review notes
09-Nov-2012	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.4	275	935	Performed detail review of mine level tests of controls performed by Internal Audit (3.4 hours).
09-Nov-2012	Interim - ARO (0032)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	990	Performed testing of health care rates utilized in Asset Retirement Obligation cash flow analyses (3.6 hours).
09-Nov-2012	Planning (0001)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	687.5	Addition of bankruptcy procedures to test the liabilities subject to compromise account as of interim (2.5)
12-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	6.0	190	1140	Work on PPE Lead (1 hour), Discuss PPE Lead with client (1 hour), Work on Depreciation reasonableness test (2 hours), work on Depletion expense testing (1 hour), Make selections for Maintenance and repair (1 hour)
12-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190	247	Documented cash confirmations, lead fluctuations. (1.3 hours)
12-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.3	190	627	Documented M&S inventory controls, treasury controls, application controls. (3.3 hours)
12-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.4	190	646	Documented AR cutoff testing, confirmations, lead fluctuations. (3.4 hours)
12-Nov-2012	TOC - Review of IA (0021)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.1	190	209	Completing review/retest templates in GAMx.
12-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.7	190	1463	Documenting flyover reports and rollforward activity for selected mines.
12-Nov-2012	Mine Visit (0020)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	1210	Updated mine visit control testing templates to be in compliance with new firm guidance (4.4 hours).
12-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	275	1265	Performed detail review of coal inventory cost calculations (4.6 hours)
12-Nov-2012	Interim - PP&E (0030)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.3	275	2282.5	Review of coal reserves (2.5), review of depletion (2.3), and assisting staff with CIP & mine development testing (3.5)
12-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	4.8	275	1320	Change management wt (3.5h), meeting with Alyson Dildine and Mark Phillips to discuss year end request list (.8h), sending follow up emails on the year end request list (.5h)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
13-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	9.0	190	1710	Work on clerical testing and tickmarks on PPE rollforward (1 hour), Work on tickmarks on PPE Lead (1 hour), Work on tickmarks on depletion expense testing (1 hour), Made selections for CIP additions (2 hours), Make further selections for leases (1 hour), Work on depreciation reasonableness testing (2 hours)
13-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	190	361	Performed comp and benefit TOC. (1.9 hours)
13-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	190	456	Documented confirmations, discussed balances with entity personnel. (2.4 hours)
13-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.7	190	703	Documented lead schedule, confirmations, worked through review notes. (3.7 hours)
13-Nov-2012	A Binder (0008)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	0.2	190	38	Documenting EY fees approved within BOD meeting minutes.
13-Nov-2012	Interim - PP&E (0030)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	190	285	Preparing lead sheets for Advance Royalties and making selections and requests for those selections.
13-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	6.8	190	1292	Documenting flyover support and rollforward activity for selected mines.
13-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	787.5	Discussion of selenium case with Matt Redenius
13-Nov-2012	Interim - ARO (0032)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.5	275	962.5	Performed detail testing of equipment rates used in the Asset Retirement Obligation calculations (3.5 hours)
13-Nov-2012	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.5	275	1237.5	Performed testing of workers compensation claims and payments to support rollforward of legacy liability activity from the prior year (4.5 hours).
13-Nov-2012	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.5	275	412.5	Meeting with Julie Turley to discuss status (1.5)
13-Nov-2012	Interim - Accounts Receivable (0024)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275	1650	Review of interim accounts receivable testing
14-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.5	190	1615	Meeting with client to request explanations for depreciation and depletion testing (1.5 hours), Work on PPE rollforward (2 hours), Make selections for mine development (3 hours), Work on repairs and maintenance lead schedule (1 hour), Work on PPE Lead (1 hour)
14-Nov-2012	YE - Prepaid Expenses (0037)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190	247	Documented prepaid freight, equipment deposits. (1.3 hours)
14-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.3	190	437	Documented unbilled receivables testing, confirmations. (2.3 hours)
14-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.4	190	836	Documented confirmations. (4.4 hours)
14-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.9	190	1691	Documenting flyover support and rollforward activity for selected mines.
14-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.7	525	892.5	Review of ASM and CRA documents

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
14-Nov-2012	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.6	275	440	Updated Internal Audit review and retest control templates based on firm guidances and revised requirements (1.6 hours).
14-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.4	275	1210	Performed a detail review of third party flyover specialist reports and rollforwards used to value inventory at period end (4.4 hours).
14-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	2200	Read through the budget, PCP mapping and testing strategy documents, and MC and LA walkthroughs (2 hours). Went through PBC documents for testing and associated them with the client assist EY sent out in order to determine what was still outstanding. Also drafted an email to send to client (3 hours). Began LA-3 testing (3 hours).
14-Nov-2012	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.3	275	357.5	Discussion with Julie Turley to talk status and staff performance (1.3)
14-Nov-2012	Interim - Investments (0028)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.3	275	1732.5	Preparation of JV invoice confirmations (2.5) and review of JV financial statement analytics & documentation as workpapers (3.8)
15-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	1520	Make futher selections for CIP additions (3 hours), Make further selections for mine development (3 hours), Meeting with client to discuss CIP additions, mine development and lead flux explanations (2 hours).
15-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.4	190	76	Documented treasury TOC related to debt payments. (0.4 hours)
15-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.7	190	703	Documented reconciliations. Documented confirmations. (3.7 hours)
15-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.4	190	836	Documented cutoff procedures. Documented credit memo testing. Documented unbilled receivables testing. (4.4 hours)
15-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	8.0	190	1520	Documenting flyover support and rollforward activity for selected mines as well as making selections and requests for market testing.
15-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.2	525	630	Review of ASM and CRA documents
15-Nov-2012	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	187.5	Luncheon meeting with Nathan Reddick to discuss YE testing plan
15-Nov-2012	WT - Manage Derivatives&Hedges (0018)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.7	275	467.5	Performed detail review of the Derivatives and Hedging walkthrough performed independently by Ernst & Young (1.7 hours).
15-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	6.3	275	1732.5	Performed detail review of coal inventory flyover documentation provided by third party surveyors, including rollforwards of inventory at period end (6.3 hours).
15-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	2200	Read through KPMG's work papers and testing (2 hour) Continued LA-3 testing (5 hours). Discussed the engagement over lunch with the manager, Bhavana (1 hour).
15-Nov-2012	Executive Review - Interim (0006)	Redenius,Matthew David (US012192437)	Senior Manager-Grade 2 (212)	0.5	430	215	Discussion with Katy Winkleman on Selenium change and retiree health accounting

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
15-Nov-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.5	275	1237.5	Addition of bankruptcy controls, related what could go wrongs, and step details into our Gamx workpaper system (4.5).
16-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	8.0	190	1520	Make further selections for mine development (2 hours), Make further selections for Maintenance and Repairs (2 hours), Meeting with client for Mine development (1 hour), Complete lease testing (3 hours), Document CIP additions template (1 hour)
16-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.6	190	114	Documented miscellaneous receivables. (0.6 hours)
16-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	190	152	Performed Treasury TOC (0.8 hours)
16-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	6.6	190	1254	Documented equipment deposits. Documented prepaid freight. Documented other deposits. (6.6 hours)
16-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	7.5	190	1425	Documenting flyover support and rollforward activity for selected mines as well as working through documentation of the market testing.
16-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.0	525	525	Review of derivative accounting treatment options
16-Nov-2012	TOC - Review of IA (0021)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.3	275	907.5	Performed detail review of FSCP controls originally prepared by Internal Audit, of which Ernst & Young detail reviewed and retested in conjunction with our control testing strategy (3.3.hours).
16-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.7	275	1017.5	Performed detail review of coal inventory flyover documentation, including rollforward of coal inventory to period end for mines selected for testing (3.7 hours).
16-Nov-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.3	275	2543.75	Performed update of internal control documentation to reflect new audit releases implemented by EY national.
19-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	9.0	190	1710	Documented Mine Development (4 hours), Documented CIP (4 hours), Work on PPE rollforward (1 hour)
19-Nov-2012	WT - Tax Accounting (0015)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.3	190	57	Carried forward walkthrough documentation (0.3 hours)
19-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.9	190	171	Documented AR Reserve (0.9 hours)
19-Nov-2012	WT - FSCP (0019)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	190	418	Carried forward documentation for FSCP Financial Reporting, Miscellaneous, Review and Retest, and Swaps and Selenium (2.2 hours)
19-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	5.1	190	969	Documented Prepaid Freight. Documented Equipment Deposits. Documented Other Deposits. (5.1 hours)
19-Nov-2012	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	187.5	YE Fieldwork Supervision, IT work-paper detail review
19-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.2	275	1155	Performed detail review of coal inventory third party flyover documentation and coal inventory rollforwards (4.2 hours).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
19-Nov-2012	WT - FSCP (0019)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.6	275	1265	Performed independent walkthrough of the selenium liability process, including documentation of change in selenium treatment technology and effects on discounted cash flows (4.6 hours).
19-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.0	275	2200	Continued testing LA-3, LA-, and LA-8 controls for each application (5.3 hours). Performed administrative activities such as emailing client, organizing and going through client provided documentation, and communicating with other EY associates on the project about the engagement (2.7 hours).
19-Nov-2012	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.0	275	550	Meeting with Julie Turley to discuss audit status (2)
19-Nov-2012	Internal Meetings (0052)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	687.5	Meetings with staff to prepare statuses for client meetings (2.5)
19-Nov-2012	Interim - Investments (0028)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	5.0	275	1375	Documentation and preparatong of WWMV impairment analysis
19-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	4.5	275	1237.5	Year end change management request list (1.5) change management testing (3h)
20-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant-Grade 4 (444)	7.0	190	1330	Finished up depreciation expense testing (2 hours), Documented Mine development (3 hours), Meeting with Client for CIP (1 hour), Worked on Repairs and Maintenance (1 hour)
20-Nov-2012	WT - Tax Accounting (0015)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.4	190	266	Carried forward Tax Walkthrough documentation (1.4 hours)
20-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.4	190	266	Documented Prepaid Freight (1.4 hours)
20-Nov-2012	WT - FSCP (0019)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.5	190	285	Carried forward FSCP Swaps documentation (1.5 hours)
20-Nov-2012	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.7	190	893	Prepared bankruptcy documentation for testing (4.7 hours)
20-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	9.0	190	1710	Performed market price testing and worked on flyover documentation for the Black Oak Mine.
20-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.1	525	577.5	Discussion of selenium matters with Redenius and Miller
20-Nov-2012	Interim - Cash (0023)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.6	275	715	Performed detail review of cash confirmations received directly from the financial institutions of which the Company holds depository accounts (2.6 hours).
20-Nov-2012	Interim - ARO (0032)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.8	275	1595	Performed detail testing of equipment rates utilized in the asset retirement obligation cash flow schedules (5.8 hours).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
20-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.2	275		Continued working on LA-3 testing (1.8 hours). Prepared for meeting and met with Marta to discuss engagement planning and status (1.3 hours). Organized PBC documents and created email with attached documents to send to GTH for the rely and retest LA controls (2.5). Organized PBC documents and created email to send to GTH for tech review testing (2.1). Sent Marta an email with the user access review from KPMG to get her opinion (.5 hours).
						2255	
20-Nov-2012	Interim - PP&E (0030)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.3	275		Review of PP&E
						2543.75	
20-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	7.8	275		ITGC change management testing (6h) supervising staff (1.8h)
						2145	
21-Nov-2012	Interim - PP&E (0030)	DuFaux,Mary Renee (US012833271)	Staff/Assistant- Grade 4 (444)	6.0	190		Worked on PPE rollforward (2 hours), Worked on Mine development (1 hour), worked on status/open items list (1 hour), Worked on Repairs and Maintenance (1 hour), Meeting with client for CIP and Mine development (1 hour)
						1140	
21-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.4	190		Documented other deposits (.4 hours)
						76	
21-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	0.7	190		Performed Treasury TOC (0.7 hours)
						133	
21-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.2	190		Documented newly received confirmations (1.2 hours)
						228	
21-Nov-2012	YE - Accounts Payable (0042)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	1.6	190		Documented bankruptcy reconciliations (1.6 hours)
						304	
21-Nov-2012	Interim - PP&E (0030)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	2.6	190		Documented repairs and maintenance (2.6 hours)
						494	
21-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.4	190		Finished up flyover documentation for the Black Oak location and following up on confirmations and SAS73 questionnaires that had been sent out.
						456	
21-Nov-2012	Interim - PP&E (0030)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	3.6	190		Worked on documenting Advanced Royalties testing.
						684	
21-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525		Discussion of restricted stock matters with Redenius and Miller
						367.5	
21-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	2.8	525		Review coal sales test of controls
						1470	
21-Nov-2012	Interim - Inventories - Coal (0025)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	5.9	275		Performed detail review of coal inventory flyovers performed by third party engineers and associated coal inventory rollforwards (3.5 hours); Performed detail review of coal supply contracts selected for market price testing (2.4 hours).
						1622.5	

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
21-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.9	275	1897.5	Downloaded updated U125 form and began reading last years to understand and filling in necessary client information for this year's form for LA-6 prior to receiving SSAE 16 report (1.5 hours). Went through the status tracking document in GAMx and updated everything accomplished thus far (2.3 hours). Chatted with Marta about the plans for this afternoon's meeting (.5 hours). Went through GAMx and signed off on completed items and removed last year's WPs for LA-3 and LA-8 (2.6 hours).
21-Nov-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.5	275	687.5	Discussions with ITRA about testing of application controls
21-Nov-2012	Interim - Prepaid Expenses (0027)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	6.0	275	1650	Review of pre-paid expenses for additional testing
21-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	6.0	275	1650	ITGC change management testing (4.5h) outstanding item list (1.5h)
26-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.3	190	247	Documented newly received AR confirmations (1.2 hours).
26-Nov-2012	1st Quarter (0002)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.9	190	361	Updated journal entry testing for new methodology (1.9 hours).
26-Nov-2012	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.8	190	342	Updated journal entry testing for new methodology (1.8 hours).
26-Nov-2012	TOC - Review of IA (0021)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	3.4	190	646	Updated TOC review and retest templates (3.4 hours).
26-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	9.0	190	1710	Entire day was spent clearing review notes on coal inventory.
26-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	1.5	525	787.5	Review of SRM documentation.
26-Nov-2012	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	0.5	375	187.5	Fieldwork Supervision - Detail review of ITGC work
26-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.5	525	262.5	review internal control testing (derivatives & hedging)
26-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.6	525	315	Review testing of income tax return to provision
26-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.7	525	367.5	Research accounting questions on OPEB curtailment
26-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.8	525	420	Meet with Katy Winkelmann to discuss audit issues (legacy liabilities, WWMV, selenium)
26-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	1.2	525	630	Review payment and claims testing for workers' comp, OPEB, and black lung liabilities
26-Nov-2012	Interim - PP&E (0030)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	3.6	275	990	Performed detail review of Advance Royalties workpapers and testing procedures (3.6 hours).



Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
26-Nov-2012	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	4.9	275	1347.5	Made testing selections for Accounts Payable and M&S Received Not Invoiced Liabilities Subject to Compromise testing and documented reconciliations (3.4 hours); Performed detail testing of mine level Liabilities Subject to Compromise (1.5 hours).
26-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	6.3	275	1732.5	Walked with Marta to meet internal Patriot contacts while at client site and to ask follow-up questions (.8 hours). Continued LA-3 testing given new documentation we received from Alyson (1.6 hours). Modified Logical Access Walkthrough for LA-3 (1.5 hours). Created new Excel workbook for Domain Admin access testing from the screenprints we were provided. Filtered it using a vlookup to determine the IBM users that will be included in the SSAE 16 report (2.4 hours).
26-Nov-2012	Bankruptcy (LSTC)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	9.0	275	2475	Preparation of derivative & hedging bankruptcy testing (2), LSTC legal reserve rollforward (2), corporate accruals (3), and sales contract accretion LSTC (2)
26-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	8.2	275	2255	Change management wt (2.2h) Review Other ITGC walkthrough (1.5h) change management testing (3h) discuss open items with Mark Phillips and Alyson Dildine (.5)
27-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.8	190	152	Met with client contacts regarding Treasury TOC, documented Treasury TOC (0.8 hours).
27-Nov-2012	Interim - Cash (0023)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.9	190	171	Documented newly received cash confirmations (.9 hours).
27-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	190	228	Documented Other Deposits, met with client contact regard other deposits (1.2 hours).
27-Nov-2012	Interim - Accounts Receivable (0024)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	1.2	190	228	Updated credit memo testing, unbilled receivables testing, and reserve testing (1.2 hours).
27-Nov-2012	Interim - PP&E (0030)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.4	190	836	Documented Repairs and Maintenance Testing (4.4 hours).
27-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.2	190	418	Making selections and requests for accrued royalties subject to compromise testing.
27-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	190	551	Clearing coal inventory review notes.
27-Nov-2012	Interim - PP&E (0030)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	2.9	190	551	Clearing review notes on Advanced Royalties.
27-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal-Grade 1 (111)	0.5	525	262.5	Selenium matters and impact of court rulings
27-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	2.1	525	1102.5	Close review notes related to audit planning
27-Nov-2012	Interim - PP&E (0030)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	1.3	275	357.5	Performed detail review of Advance Royalties contracts selected for testing (1.3 hours).
27-Nov-2012	Interim - Cash (0023)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.1	275	577.5	Performed detail review of cash confirmations received from financial institutions (2.1 hours).
27-Nov-2012	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	2.4	275	660	Performed detail testing of Employee Claims portion of Liabilities Subject to Compromise (2.4 hours).

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
27-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	7.1	275		Had kickoff call with GTH regarding testing we sent them last week (.50 hours). Went back through tech reviews from last year to determine what additional documents (other than script outputs) and screenprints we need to request. Sent email to Alyson (2.5 hours). Received population completeness for LMS and SIR regarding PAS Admin users for LA-3, which enabled me to verify the user listing and complete the test and upload everything to GAMx (1.3 hours). Verified with Marta the status of our tracking document and items we've received or are still outstanding (.50 hours). Received the SSAE 16 report and bridge letter from client. After reading the them, continued to fill out the review document (2.3 hours).
						1952.5	
27-Nov-2012	A Binder (0008)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275		Addition of quarterly impairment workpapers to year-end documentation (3)
						825	
27-Nov-2012	YE - Investments (0038)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275		Documentation of WWMV Impairment Testing
						2200	
27-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	6.0	275		Change mangement testing (5.5) coordination of applicaiton controls (.5)
						1650	
28-Nov-2012	Interim - PP&E (0030)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	3.8	190		Repairs and maintenance testing, operating lease testing, updating lead sheet. (3.8 hours).
						722	
28-Nov-2012	Interim - Prepaid Expenses (0027)	Farmar,Keeley (US013072652)	Staff/Assistant- Grade 3 (443)	4.2	190		Documented other deposits (4.2 hours).
						798	
28-Nov-2012	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	2.6	190		Compiling list of personnel who have access to MM38 for PTP.08 control testing.
						494	
28-Nov-2012	Interim - Inventories - Coal (0025)	Follmer,Zachary M. (US013141045)	Staff/Assistant- Grade 4 (444)	5.9	190		Finished clearing all coal inventory review notes.
						1121	
28-Nov-2012	General (0000)	Hickenbotham,Michael W (US011343489)	Partner/Principal- Grade 1 (111)	0.7	525		Review of stock comp matters during bankruptcy
						367.5	
28-Nov-2012	YE - Non-pension post- retireme (0044)	Laplant,Steven J (US011345154)	Senior Manager- Grade 4 (214)	0.5	430		Patriot Coal - initial planning call with the core audit team to discuss 12/31audit, considerations regarding assumptions to be used, and division of responsibilities
						215	
28-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.4	525		Call with Katy Winkelmann to discuss OPEB curtailment analysis
						210	
28-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal- Grade 1 (111)	0.5	525		Planning call with actuaries reviewing OPEB liability
						262.5	
28-Nov-2012	YE - Non-pension post- retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.4	275		Held planning call with EY actuaries discussing our approach for upcoming testing of OPEB liabilities during year-end(0.4 hours)
						110	
28-Nov-2012	Bankruptcy (LSTC)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	7.6	275		Performed detail testing of sales related liabilities, mine level accruals, and obtained documentation to perform the search for unrecorded liabilities related to liabilities subject to compromise (7.6 hours).
						2090	

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
28-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	4.3	275	1182.5	Put together list of outstanding items to discuss with Alyson. Walked to her cube and chatted about them (.9 hours). Pinged Marta to discuss what I should be working on since we're still waiting on additional documentation from client. Had a brief discussion (.3 hours). Read through MC documentation (LMS MC-1, MC-2, MC-3, MC-4) Marta had obtained and began creating testing matrix in anticipation of receiving sampled tickets Marta requested (3.20 hours).
28-Nov-2012	Client Discussions/Communication (0011)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	1.0	275	275	Discussion with Julie Turley to discuss open items
28-Nov-2012	Interim - ARO (0032)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	8.0	275	2200	Detail review of ARO closed mine testing and equipment rates.
28-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	2.8	275	770	update with EY manager (1h), review of testing for logical access (1.8)
29-Nov-2012	2nd Quarter (0003)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.3	190	57	Documented updated journal entry testing (0.3 hours).
29-Nov-2012	1st Quarter (0002)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	0.4	190	76	Documented updated journal entry testing (0.4 hours).
29-Nov-2012	Interim - Prepaid Expenses (0027)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.7	190	513	Documented Other Assets (2.7 hours).
29-Nov-2012	Interim - PP&E (0030)	Farmer,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	4.6	190	874	Documented repairs and maintenance testing, updated PP&E rollforward, clerically tested CIP reports (4.6 hours).
29-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.4	190	266	Making selections and requests for testing of real estate tax accruals subject to compromise.
29-Nov-2012	TOC - Principal Test (0022)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.5	190	285	Finished compiling list of personnel who have access to MM38 for PTP.08 control testing.
29-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	190	304	Documenting testing of Accrued Royalties subject to compromise.
29-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.6	190	304	Making selections and requests for performing search for unrecorded liabilities/AP relating to LSTC.
29-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	1.9	190	361	Making selections and requests for testing of Incentive Compensation subject to compromise.
29-Nov-2012	General (0000)	Hornburg,David E (US011340148)	Executive Director-Grade 1 (131)	1.0	525	525	discussions with matt redinius & patriot team regarding treatment of restricted stock and stock units
29-Nov-2012	General (0000)	Miller,Sarah J (US011701859)	Partner/Principal-Grade 1 (111)	0.4	525	210	Call with actuaries to discuss black lung liabilities measurement
29-Nov-2012	YE - Non-pension post-retireme (0044)	Prange,Benjamin R. (US012919221)	Senior-Grade 1 (421)	0.9	275	247.5	Held planning call with EY actuaries for Workers Comp liabilities testing to be performed at year-end (0.9 hours)

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
29-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	7.6	275		Meeting with Marta and Bhavana to discuss the status of the audit (0.9 hours). Composed email to GTH requesting status (.2 hours). Received reply from Arpan and began going through documentation he provided as well as answering back his questions. Included conversation with Marta to answer my questions regarding the tech reviews (3.5 hours). Received change tickets for MC control. Began filling out test matrix with attribut information (2.3 hours). Composed emails to Alyson with additional tech review requests and another for current status of outstanding items (.7 hours).
						2090	
29-Nov-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275		Changes to coal sales test of control workpapers in response to Sarah Miller's (Partner)review.
						1100	
29-Nov-2012	TOC - Principal Test (0022)	Scott,Jordan Christopher (US012548690)	Senior-Grade 3 (423)	4.0	275		Revision of testing control templates based on comments by Sarah Miller, Partner
						1100	
29-Nov-2012	YE - Non-pension post-retireme (0044)	Speedling,Michael Patrick (US012710176)	Manager-Grade 4 (324)	0.5	375		Patriot - planning meeting
						187.5	
29-Nov-2012	TSRS (0010)	Tlalka,Marta (US012786765)	Senior-Grade 2 (422)	8.8	275		review of logical access and change management (6.4) walkthrough wrap up (2.3)
						2420	
30-Nov-2012	1st Quarter (0002)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.2	190		Documented updated journal entry testing (2.2 hours).
						418	
30-Nov-2012	2nd Quarter (0003)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.4	190		Documented updated journal entry testing (2.4 hours).
						456	
30-Nov-2012	TOC - Principal Test (0022)	Farmar,Keeley (US013072652)	Staff/Assistant-Grade 3 (443)	2.9	190		Treasury TOC, FSCP TOC (2.9 hours).
						551	
30-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.4	190		Making additional selections and requests for search for unrecorded liabilities/AP subject to compromise testing and performing SURL/AP subject to compromise testing.
						646	
30-Nov-2012	Bankruptcy (LSTC)	Follmer,Zachary M. (US013141045)	Staff/Assistant-Grade 4 (444)	3.6	190		Completed testing of real estate tax accruals subject to compromise.
						684	
30-Nov-2012	TSRS (0010)	Lahoti,Bhavana Sachin (US012982696)	Manager-Grade 1 (321)	6.0	375		Fieldwork Supervision - Detail review of ITGC work
						2250	
30-Nov-2012	TSRS (0010)	Reddick,Nathan D. (US013255735)	Senior-Grade 2 (422)	8.8	275		Continued working on MC-1 testing: tying out all the attributes to each of the 25 Impact tickets and putting all the info into the testing matrix (2.7 hours). Attended outstanding items/update meeting with Marta, Bhavana, Mark, and Alyson (.8 hours). Received Mainframe Admin listing from Alyson and began analyzing the file and creating a spreadsheet with the data in order to send it back to Alyson to verify access appropriateness (3.5 hours). Spoke with Marta about the status of the audit at the end of the week and what remains for next week (1 hour). Drafted an email for Bhavana to Central SAS 70 Submissions for the creation of the U125 (.8 hours).
						2420	

Incur Date	Category	Employee	Rank	Hours	Bill Rate	Total	Description
30-Nov-2012	Internal Meetings (0052)	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	825	Meetings with staff to discuss status and manager level review comments
30-Nov-2012	TSRS (0010)	Tlalka, Marta (US012786765)	Senior-Grade 2 (422)	3.9	275	1072.5	Preparing an outstanding items listing (.4) status update meeting the Alyson Dildine and Mark Phillips (.5) review of issues noted (1h) supervising and reviewing workpapers (2h)
				827.8		203,877.00	

Incur Date	Employee	Rank	Hours	Bill Rate	Total	Description
09-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	2.8	275	770	Initial preparation of October bankruptcy monthly fee statement.
12-Nov-2012	Atwood, Ranie Jo (US012835180)	Senior Manager- Grade 1 (211)	1.2	430	516	Prepare October billing analysis to send to Lars @ Foley
14-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	825	Preparation of October monthly fee statement for partner level comments
15-Nov-2012	Scott, Jordan Christopher (US012548690)	Senior-Grade 3 (423)	3.0	275	825	Preparation of interim fee application
			10.0		2,936.0	